GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue

2017 PACKAGE X

INDIVIDUAL INCOME TAX
AND
FIDUCIARY INCOME TAX
FORMS AND INSTRUCTIONS INCLUDING SCHEDULES AND WORKSHEETS

D-40/D-40EZ
D-4, D-4A
D-40B, D-2440, D-2441, FR-147
D-41

MISCELLANEOUS FORMS

FR-329 Consumer Use Tax on Purchases and Rentals
FR-164 Application for Exemption and Instructions
Alternative Fuel Vehicle Infrastructure and Conversion - Residential Form
Request for Certified Copy
Power of Attorney Form
Tax Forms Order Sheet

2017 Package X
Individual and Fiduciary Income Tax
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2017 District of Columbia (DC) Individual Income Tax Forms and Instructions

D-40EZ **Single and Joint Filers with No Dependents**

D-40 **All other Individual Income Tax Filers**

Simpler. Faster. Safer.

- **You may use MyTax.DC.gov to file and pay online for Forms D-40ES (estimated tax) and FR-127 (extension of time to file).**
- **Payments can be made by e-check, credit card, check or money order (US dollars).**
- **Direct deposit, U.S. Bank ReliaCard™ or paper check refund options are available.**

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Revised 09/17

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER

Message from CFO Jeffrey DeWitt

Dear Taxpayer:

I encourage you to give electronic filing a try this year! E-filing is faster, helps minimize errors, and provides you with an electronic filing acknowledgement.

The Office of Tax and Revenue (OTR) offers two convenient and easy options for you to file your Individual Income Tax return:

1. **Free File**: A service that allows you to choose from a number of free tax prep software options
2. **Fillable Form**: An online version of the D-40/D-40EZ form and schedules that allows you to fill in your tax information, e-sign, and e-file your tax return

Tax Fraud Protection:

In our continuing efforts to combat identity theft and tax fraud, additional verification procedures may be required for selected tax returns where identity theft is suspected. These additional steps are being taken to safeguard your identity and protect the District from loss. As a result, some tax returns and associated refunds may experience longer processing times. OTR is committed to providing the right refund to the right person as quickly as possible but for some selected returns, the processing window could be up to 25 days. In these cases, we ask for your patience.

MyTax.DC.gov

I encourage you to use the District's online tax portal, MyTax.DC.gov, to check the status of your refund, provide substantiating documentation, or to communicate with a customer service representative. The portal is also accessible via mobile devices and tablets, and provides the option to go paperless. By opting to go paperless, you will receive correspondence from OTR quicker than by mail and have 24/7 access to all correspondence stored electronically within MyTax.DC.gov. Additionally, if you opt-in to receive your notices electronically, you will receive an email notification alerting you when a new notice is available to view in your MyTax.DC.gov account.

To learn more, visit MyTax.DC.gov, OTR's Walk-In Center at 1101 4th Street, SW, Suite W270, from 8:15am to 5:30pm Monday through Friday, or call (202) 727-4TAX (4829).

New for 2017 Income Tax Returns

- **Filing Deadline**
  For Tax Year 2017 the filing deadline will be Tuesday, April 17, 2018.
- **New Prepaid Debit Card**
  U.S. Bank ReliaCard™ is a prepaid debit card issued by the U.S. Bank. This replaces the DC Tax Refund Visa® Prepaid Card.
- **Pre-Acquisition Disclosures**
  The Consumer Financial Protection Board (CFPB) has published its final Prepaid Account Rule, creating detailed consumer protections for prepaid accounts. For tax year 2017, if you elect to receive a refund using the U.S. Bank ReliaCard™ or use a pre-paid card to make payments, you are required to review and acknowledge the Pre-Acquisition Disclosures (Short and Long Forms) prior to selecting the ReliaCard option as method for receiving a refund or using a pre-paid card when making a payment.
- **Taxpayer Identification Number (TIN)**
  Forms and instructions now refer to Taxpayer Identification Number (TIN) where an FEIN, SSN, ITIN or PTIN is needed. See page 8.
- **DC Earned Income Tax Credit for Childless Workers**
  The formula for determining the DC Earned Income Tax Credit for childless workers has changed. A DC Earned Income Tax Credit Worksheet for Filers Without A Qualifying Child is included in the Individual Income Tax Forms and Instructions Booklet.
- **Food Commodity Donations Tax Credit Limitation**
  The non-refundable tax credit for farm to food donations has been repealed effective April 7, 2017. Individuals may only claim this credit for donations made between January 1, 2017 and April 7, 2017. See instructions on page 24.
- D-40 and D-40EZ forms have been revised with new lines.
- **Standard Deduction Increased**
  For tax years beginning January 1, 2017, the standard deduction has increased from:
  $5,200 to $5,650 for single filers,
  $6,500 to $7,800 for head of household filers, and
  $8,350 to $10,275 for married filers.
- An oval has been added to the D-40 form (Line 42) if claiming **Injured Spouse Protection**. When claiming this, the following forms must be completed and attached to the D-40 return:
  - Federal Form 8379
  - D-40, Schedule S, Calculation J

Do not use the D-40EZ form.

- **Schedule H - Homeowner and Renter Property Tax Credit**
  - Property tax credit increases from $1,000 to $1,025
  - Schedule H federal AGI eligibility threshold for under age 70 increases from $50,000 to $50,500
  - Schedule H federal AGI eligibility threshold for age 70 and older increases from $60,000 to $61,900

Reminders

- **Phase out of the Personal Exemption Amount**
  The amount of the personal exemption otherwise allowable for the taxable year in the case of an individual whose federal adjusted gross income exceeds $150,000 shall be reduced by 2% for every $2,500 **(or fraction thereof)** by which the taxpayer's adjusted gross income for the taxable year exceeds $150,000. No amount of the personal exemption shall be available for a federal adjusted gross income in excess of $275,000.
- **Low Income Credit**
  The credit is not allowable if your net federal adjusted gross income exceeds the federal minimum filing requirements. Also, part-year residents must prorate the credit attributable to the time residing in DC.
- **D-40WH, Withholding Tax Schedule**
  Copy the information from your Forms W-2 or 1099 for DC income taxes withheld into the spaces provided. Attach the Forms W-2 or 1099 that show DC tax withheld to Forms D-40 or D-40EZ and submit the D-40WH with your return.
- **MyTax.DC.gov**
  Beginning in November 2016, the District of Columbia (DC) Office of Tax and Revenue (OTR) launched a new web portal, MyTax.DC.gov, making it simpler, faster and safer to file, view and pay your estimated tax or extension of time to file. You will be able to schedule your payments in advance; up to one year for individuals. MyTax.DC.gov is faster by allowing you to make a payment without logging in by using the Quick Payment option.

The U.S. Bank ReliaCard™

The DC Office of Tax and Revenue (OTR) has implemented a significant addition to the way individual income tax refunds are issued, and we want to make sure you have the information you need to choose the best way to receive your refund. Effective August 1, 2017, OTR will be using the U.S. Bank ReliaCard for tax refunds. The ReliaCard is a prepaid debit card issued by U.S. Bank. It provides people with an electronic option for receiving government agency payments.

There will be three options on returns for receiving individual income tax refunds – direct deposit, the ReliaCard, or paper check. All individual income tax returns will require selecting an option. **If you do not select an option, you will receive a paper check.** Refunds under $2 or greater than $4,000 do not qualify for the ReliaCard and will be issued by check. Requests for refunds on behalf of a deceased taxpayer will not receive the ReliaCard. The following information will help you understand the ReliaCard.

The DC OTR issues over 50% of income tax refunds via paper checks each year. The addition of the ReliaCard saves the District money by reducing check printing and mailing costs. The District Office of Finance and Treasury (OFT) has partnered with U.S. Bank to administer the tax refund card program at no cost to the taxpayer.

What are the benefits of each option for District of Columbia taxpayers? Direct deposit is still the fastest and recommended method for receiving a refund, provided accurate bank account information is entered on the return. Check your bank information carefully before filing your return. In addition to entering your bank information, you must also select the direct deposit option. For individuals who prefer not to use direct deposit, the ReliaCard offers a more secure and convenient alternative to paper checks that also eliminates check-cashing fees.

How can I be sure the ReliaCard is secure? The ReliaCard is covered by Visa's Zero Liability protection; cardholders are not responsible for fraudulent or unauthorized transactions (terms and conditions apply). The card itself can only be activated by using the recipient's identifying information, including taxpayer identification number. For additional security, many transactions require a personal identification number (PIN) chosen by the recipient.

How and where can the ReliaCard be used? The ReliaCard can be used to withdraw cash at any Visa® member bank. Additionally it can be used at retail stores and ATMs or to make transactions online wherever Visa® debit cards are accepted. The ReliaCard is valid only until the refund amount has been exhausted. The card cannot be reloaded.

Are there fees associated with using the ReliaCard? Many transactions are free, including retail purchases, in-network ATM withdrawals, "cash back" at participating merchants and one-time withdrawal of funds at a Visa® member bank, but there may be fees for some transactions. A complete fee schedule is available on our website, **MyTax.DC.gov**.

How will the ReliaCard work for a joint refund? In the case of a joint return, a single ReliaCard will be issued in the name of both spouses/registered domestic partners. The primary card-holder will need to activate the ReliaCard. The refund itself cannot be divided into separate cards between the spouses/registered domestic partners.

Where can I get more information about the ReliaCard? On the OTR website, **MyTax.DC.gov**.

Cards are issued by U.S. Bank pursuant to a license from Visa® U.S.A. Inc. This card can be used everywhere Visa®debit cards are accepted.

usbank.

General Instructions for D-40EZ/D-40

Who must file a DC Income tax return?

You must file a 2017 DC Individual Income tax return if:

- You were a District of Columbia (DC) resident in 2017 and were required to file a federal income tax return. (A resident is an individual whose permanent legal residence is within the District during the taxable year); or
- You maintained a place of residence in DC for a total of 183 days or more during 2017 even if your permanent residence was outside DC (see instructions for part-year residents, page 25); or
- You were a member of the United States (US) armed forces and DC was your legal residence for tax purposes for all or part of 2017.

Note: If you are the spouse/registered domestic partner of someone not required to file, such as a non-resident Congressional appointee, and you meet any of the above requirements, you yourself must file.

You do not need to file a 2017 DC Individual Income tax return if:

- You were not required to file a 2017 federal income tax return;
- You were not considered a resident of DC during 2017;
- You were an elected member of the US government who was not domiciled in DC;
- You were an employee on the personal staff of an elected member of the US Congress and you and the elected member were bona fide residents of the same state;
- You were a member of the US Executive Branch appointed by the President, subject to US Senate confirmation, whose tenure of office is at the pleasure of the President and you were not domiciled in DC during any part of 2017; or
- You were a justice of the US Supreme Court and were not domiciled in DC during any part of 2017.

Which form should you file?

D-40EZ Income Tax Return for Single and Joint Filers with No Dependents

You may use this simpler form if you meet all of the following:

- Your filing status is single, married/registered domestic partners filing jointly, or a dependent claimed by someone else. (Domestic partners are registered with the Vital Records Division of the DC Department of Health);
- You were a DC resident from January 1 through December 31, 2017;
- Your taxable income is $100,000 or less and consists only of wages, salaries and tips; taxable scholarships or fellowship grants; unemployment compensation; and/or interest and dividends ($1500 maximum);
- You did not make estimated income tax payments;
- You do not claim dependents;
- You do not claim an exemption for being age 65 or older or legally blind;
- You have no federal adjustments to income;
- You do not itemize deductions;
- You do not file DC Schedules S, H, U, I or N;
- You do not claim a deduction for a payment to the DC college savings plan; and
- You do not claim "Injured Spouse Protection".

D-40 Individual Tax Return

Use this form if you cannot use the D-40EZ.

D-40WH Withholding Tax Schedule

Use this form to report DC taxes withheld. Copy the information from your Forms W-2 and 1099 for DC income taxes withheld into the spaces provided. Attach the Forms W-2 and 1099 to your D-40 or D-40EZ return and submit the D-40WH with your return.

You must file the D-40WH in order to receive credit for DC taxes withheld.

D-40B Nonresident Request for Refund

If you were not a DC resident and you had DC taxes withheld, file Form D-40B, Nonresident Request for Refund.

D-41 Fiduciary Income Tax Return

Use the D-41 if you are the fiduciary of a DC estate or trust and:

- The gross income for the **estate** is $1,775 or more for the year; or
- The gross income for the **trust** is $100 or more for the year.

Effective January 1, 2016, a fiduciary must have a Federal Employer Identification Number (FEIN).

FR-329 Consumer Use Tax on Purchases and Rentals

You should file this form if during the tax year you paid a total of more than $400 for merchandise, services, or rentals on which you did not pay sales tax. Typically you do not pay sales tax on (a) merchandise you ordered through catalogs; (b) merchandise shipped to DC that you bought or rented outside of DC; and (c) merchandise taxed in DC but not in the state where purchased.

When are your taxes due?

April 17, 2018 is the deadline for filing your return and paying any taxes due. If the due date falls on a Saturday, Sunday, or legal holiday, the return is timely if filed on the next business day.

FR-127 Extension of Time to File a DC Income Tax Return

An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, an FR-127 Extension of Time to File form is due by April 17, 2018. If the due date falls on a Saturday, Sunday, or legal holiday, the request for extension of time is timely if filed on the next business day. The submission of the extension of time to file is subject to the following considerations:

1. If you expect to have a balance due when you file your D-40, you must pay with your timely filed extension.
2. If you do not expect to have a balance due when you file your D-40, you would not be required to file a Form FR-127, if you have:
   a. Reasonably estimated your D-40 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payment; and
   b. Filed a request to extend the time to file your federal individual income tax return with the IRS. The timely filed federal extension to file form will satisfy the requirement for filing a Form FR-127 with DC.
3. If you do not expect to have a balance due and you have not filed an extension of time to file for your federal individual income tax return and wish to request an extension for your DC income tax return, you should submit a Form FR-127.

Penalty and interest charges are imposed on any tax found owing and not paid on time with the extension request.

Filing your return

This booklet has all the forms and instructions you will need. You are responsible for filing and paying taxes on time whether or not you receive the printed forms.

- **Substitute forms**
  You may file your DC tax return using a computer-prepared or computer-generated substitute form, provided the form is approved in advance by the Office of Tax and Revenue (OTR). The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use. Call or check with the software developer to determine if their form is a DC OTR approved form.

- **By mail**
  - If mailing a return with a payment, send it to:
    Office of Tax and Revenue
    PO Box 96169
    Washington, DC 20090-6169
  - If mailing a refund request return or a 'no money due' return, send it to:
    Office of Tax and Revenue
    PO Box 96145
    Washington, DC 20090-6145

There are two adhesive mailing labels on the back flap of your return envelope. If you are sending a payment with your return, use the PO Box 96169 mailing label on your return envelope.

If you are filing a no money due or a refund request return, use the PO Box 96145 mail label on your return envelope.

Do not include more than one return per envelope.

- **By DC electronic filing (e-File)**

  e-File offers most DC individual income taxpayers a full federal/state electronic filing program. There are three ways in which taxpayers can file their federal and District returns together electronically:

  1. Through an authorized software provider listed on the Internal Revenue Service (IRS) website or the OTR website;
  2. Through a tax practitioner who is an authorized e-File provider; or
  3. Through a commercial online filing service. This allows taxpayers to transmit their DC and federal returns from their PC for a fee.

DCfreefile fillable forms

The DCfreefile fillable forms e-File program provides an online version of the D-40/D-40EZ and related schedules. The DCfreefile fillable forms program allows the taxpayer to complete the return online by entering the DC state tax information as if the taxpayer were filling out a paper return. The DCfreefile fillable forms option is available only to DC residents, but there are no income or age restrictions. Once the return is completed, it can be e-Filed at no charge or printed for mailing. The DCfreefile fillable forms program also performs basic calculations. If you usually file on paper forms, the DCfreefile fillable forms e-File program may be a good choice for you.

DCfreefile

DCfreefile is a free federal and state income tax preparation and electronic filing program for eligible taxpayers, based on the IRS Free File Alliance program. Eligible taxpayers may prepare and e-File their federal and state income tax returns for free using commercial online software provided by specific Free File vendors. Each participating vendor sets its own eligibility requirements and not all taxpayers will qualify for all companies. Please select a product from our Free File page to assure yourself the opportunity to e-File both your federal and District returns.

DCfreefile fillable forms and DCfreefile will be available at the same time as the IRS.
If you use one of the e-File options to file your DC return, you also have three options to receive your refund:

1. Direct Deposit;
2. U.S. Bank ReliaCard™; or
3. Paper Check.

Be sure to make a selection on the return for the refund option that you want. If you do not select an option, you will receive a paper check. Please review the information about the refund card at the front of the book. Instructions for direct deposit can be found on page 15.

Electronic Filing Instructions
The instructions in this booklet are specifically for filers of paper returns. When you file electronically, note that the instructions may differ. Follow the "on screen" instructions. If you need further explanations, review the instructions in this booklet.

Payment Options

Check or money order (US dollars)
Include a check or money order (US dollars), payable to the DC Treasurer, with your completed return. Write your Taxpayer Identification Number (TIN), daytime telephone number, tax year "2017" and the type of form filed ("D-40" or "D-40EZ") on your payment. **Attach your payment to the Form D-40P voucher provided in this booklet. Do not attach either to your return.**

Form D-40P, Payment Voucher
Use this form when sending a check or money order. Do not staple the voucher to the D-40 or D-40EZ. Include the D-40P with your D-40 or D-40EZ in the return envelope provided. Use the PO Box 96169 mail label from the back flap of the return envelope.

By Phone
1. Dial 1-800-272-9829 (available 7 days a week, 24 hours a day)
2. Enter code 6000 (District of Columbia's Jurisdiction Code)
3. Complete the telephone transaction directly with the credit card processing vendor or electronic check processing vendor. You will be given a confirmation number, please keep it with your records.

Electronic Check (e-check)
E-check is similar to ACH debit, but it is a one-time transaction where the taxpayer provides the banking information at the time of payment. There is no fee for e-check payments. Payments can be scheduled up to one year in advance. Visit MyTax.DC.gov.

Credit/Debit Card
The taxpayer may pay the amount owed using Visa®, MasterCard®, Discover® or American Express®. You will be charged a fee that is paid directly to the District's credit card service provider. Payment is effective on the day it is charged.

Direct Debit
Electronic filers have the ability to pay their tax due or estimated payment by direct debit. Enter your banking information, including the routing and account numbers, checking or savings account and the date of withdrawal. The date of withdrawal cannot be greater than thirty (30) days from the due date of the return.

Visit the website MyTax.DC.gov for Credit/Debit Card Payment or Electronic Check (e-check) Payment Information.

Note: International ACH Transaction (IAT). Your payment cannot be drawn on a foreign account. You must pay by money order (US dollars) or credit card instead.

Dishonored Payments
Make sure your check or electronic payment will clear. You will be charged a $65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

Penalties and Interest

OTR will charge –

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 10% of the tax balance due after 90 days. Payments received by OTR on accounts subject to the collection fee are first applied to the collection fee, then to the penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

For Estimated Tax Underpayment Interest, Form D-2210, use Line 38. The form can also be located at MyTax.DC.gov. File the Form D-2210 with your return.

Criminal Penalties
You will be penalized under the criminal provisions of the DC Code, Title 47, if you are required to file a return or report, or to perform any act, and you:

- Fail to file the return or report timely. If convicted, you will be fined not more than $1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than $1,000 or imprisoned for not more than 180 days, or both;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for, or pay a tax; or willfully make fraudulent and false statements or fail to provide information. See DC Official Code §47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties).

Enforcement Actions

OTR may use lien, levy, seizure, collection agencies, and liability offset if the taxpayer fails to pay the District within 20 days after receiving a Notice of Tax Due and a demand for payment. Visit MyTax.DC.gov.

Special filing circumstances

Amended return
File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years from date of filing) has changed on the D-40 or D-40EZ return **for the tax year** you are amending. To file an amended return for the current year, complete another 2017 DC Individual Income Tax Return and fill in the "amended return" oval on the form. Attach a list with explanations of the changes covered by your amended return.

If you are filing an amended return for a prior year, attach a copy of the original and any amended returns filed for that tax year. You can download forms from MyTax.DC.gov or call 202-442-6546 to request forms by mail.

If the IRS adjusts your individual federal tax return, you must file an amended DC return within 90 days of receiving notice of the federal adjustment. Attach a copy of the adjusted federal return and/or determination letter.

Joint Returns After Separate Returns
You can change your filing status from a separate return to a joint return by filing an amended return. You generally can change a joint return anytime within three (3) years from the due date of the separate return or returns. This does not include any extensions. A separate return includes a return filed by you or your spouse/registered domestic partner claiming married filing separately, registered domestic partners filing separately, single, or head of household filing status.

Separate Returns After Joint Return
Once you file a joint return, you cannot choose to file separate returns for that year after the due date of the return. **Exception**. A personal representative for a decedent can change from a joint return elected by the surviving spouse to a separate return for the decedent. The personal representative has one (1) year from the due date of the return (including extensions) to make this change.

Getting Started

To complete the paper Forms D-40 or D-40EZ, in general you will need:

- A copy of your completed 2017 federal return, as applicable (Form 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ) and any additional forms or worksheets related to the return. You can copy many entries directly from federal forms 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ. Please be careful since the line numbers may differ from the District Forms D-40 or D-40EZ line numbers;
- A copy of your completed state returns if you filed an income tax return with another state;
- Your W-2 and applicable 1099 forms with DC withholding tax or taxable income;
- A pen with black ink;
- A calculator.

Not all items will apply. Fill in only those that do. If an amount is zero, make no entry, leave the line blank.

Do not enter cents. Round to the nearest dollar. Examples:
$10,500.50 rounds to $10,501
$10,500.49 rounds to $10,500

Taxpayer Identification Number(s) (TIN)
You must have a TIN, whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Preparer Tax Identification Number (PTIN).

- **An FEIN is a valid number issued by the IRS.** To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses and click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676);

- **An SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government.** To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or online at www.ssa.gov. You may also get this form by calling 1-800-772-1213;

- **An ITIN, Individual Taxpayer Identification Number is a valid number issued by the Internal Revenue Service (IRS).** The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a SSN from the SSA. ITINs do not serve any purpose other than federal tax reporting.

- **A PTIN, Preparer Tax Identification Number is an identification number issued by the IRS** that all paid tax preparers must use on tax returns or claims for refund.

You must wait until you receive either number before you file a DC return. Your return may be rejected if your TIN is missing, incorrect or invalid. You could be subject to a balance due or disallowance of credits or exemptions, if your dependent's or other qualifying person's TINs are missing, incorrect or invalid.

Filling out the form

To aid us in processing your return please follow these rules.

Do not print outside the boxes.

Use black ink.
Print in CAPITAL letters. ROBERTS

Leave a space between words and between words and numbers. 8 ELM

Write 3s with a rounded top, not a flat top.
Write 7s without a middle bar. 37 ~~37~~

Fill in ovals completely.
Do not "✓" or "x" ovals. ● ~~✓~~ ~~x~~

Do not enter cents. Round cents to the nearest dollar. 57204.00

Note: Your taxpayer identification number is used for tax purposes only.

Personal information
Complete the personal information as instructed using CAPITAL letters and black ink. Use one block per letter, including using a space between address fields. Please write clearly, as this can delay processing your return.

Wages, tips and salaries
Enter the amount from your federal 1040, 1040A, or 1040EZ, or 1040NR, or 1040NR-EZ, plus any unemployment compensation received on Line 1 of the D-40EZ or Line a, Income Information on the D-40.

DC income tax withheld
Add the DC income tax withheld as shown on your 2017 federal Forms W-2 and applicable Forms 1099. Attach all copies of your Forms W-2 and 1099 that show DC tax withheld to Forms D-40 or D-40EZ and submit Form D-40WH with Forms D-40 or D-40EZ. You must file the D-40WH in order to receive credit for DC taxes withheld.

Filing Status

More than one filing status may apply to you. Use the one that will give you the lowest tax. Please ensure the oval to the left of the filing status is filled in.

Generally, you will use the same filing status on your DC return as that used on your federal return. However, if you used married filing jointly on your federal return, it may be better for you to file your DC return using either *married filing separately* or *filing separately on the same return.* If both have income, figure the tax both ways.

Single (D-40 and D-40EZ)
You were unmarried, divorced or legally separated as of December 31, 2017, or were widowed prior to January 1, 2017, and did not remarry before January 1, 2018.

Filing Jointly (D-40 and D-40EZ)
You were married or have a registered domestic partner and both spouses/registered domestic partners were DC residents as of December 31, 2017, or your spouse/registered domestic partner died in 2017 and you did not remarry/register in 2017. If legally separated, do not file jointly. If your spouse died during the year, you are considered married for the whole year for filing status purposes. If you did not remarry before the end of the tax year, you can file a joint return for yourself and your deceased spouse.

If claiming injured spouse protection, complete Schedule S, Calculation J.

If you are filing a joint return or filing separately on the same return, enter the name and TIN shown first on your previous year return, then enter the name and TIN shown second on your previous year return.

Registered domestic partners (D-40 and D-40EZ)
To be considered as a registered domestic partner for DC tax purposes, the parties must be registered with the Vital Record Division of the DC Department of Health. If you have registered your relationship you may either file a joint return (D-40 or D-40EZ) or file separately on the same return (D-40). You may also file separately using the single filing status.

Domestic partners or other similar relationship registered in other jurisdictions. If you have registered your relationship in another jurisdiction, you may file a joint return, or file separately on the same return, or file a separate return using the single status.

If you are visiting the DC OTR for assistance in preparing your DC Individual Income Tax Return, registered domestic partners must first prepare a "not to be filed" (mock) joint federal return.

- If filing jointly is chosen, enter the total federal adjusted gross income of both registered domestic partners on Line 1 of the Form D-40EZ or Line 3 of the Form D-40.

- If you are married or registered domestic partners, you may file either a joint return or file separately on the same return. If filing jointly is chosen, enter the total federal adjusted gross income of both spouses/partners on Line 3, Form D-40.
- If filing separately on the same return is chosen, follow the instructions under Married or Registered Domestic Partners filing separately on the same return.

Married filing separately or registered domestic partner filing separately on separate returns (D-40)

If you are married or have a registered domestic partner and both spouses/partners had income, you can use this filing status. Include your spouse/registered domestic partner's name and social security number in the Personal Information section.

You will each report only your own income, exemptions, deductions, and credits. You will each report one-half of the income from any securities, bank accounts, real estate, etc., that are registered or titled in both names.

You are not allowed to claim credit for child and dependent care or DC Earned Income Tax Credit (EITC) if married filing separately or registered domestic partner filing separately on separate returns.

Registered domestic partners who choose to file as married and married individuals must use this filing status if:

- You and/or your spouse/registered domestic partner were part-year residents of DC during different periods of 2017;
- You were a DC resident and your spouse/registered domestic partner was one of the following:
  - A member of the US armed forces and not considered a DC resident, but you are required to report income in DC;
  - A member of the US Congress or an employee on the personal staff of a member of Congress who is considered a resident of the member's state of residency;
  - An officer of the US Executive Branch whose primary residence was not in DC, who is appointed by the President, confirmed by the US Senate and serves at the pleasure of the President; or
  - A justice of the US Supreme Court whose primary residence was not in DC.

Dependent claimed by someone else

If you are claimed as a dependent on someone else's return, fill in the 'dependent claimed' oval on the D-40 or D-40EZ return.

Married or registered domestic partner filing separately on the same return (D-40)

If you claim either status, you and your spouse/registered domestic partner must combine your separate amounts using Calculation J on Schedule S so that you will either receive one refund or make one tax payment. You may also claim a credit for child and dependent care expenses. Using this filing status may reduce the amount of tax you owe by allowing each spouse/registered domestic partner to take advantage of lower tax brackets.

Before completing Calculation J, and the Form D-40, you will need to figure the following for you and your spouse/registered domestic partner:

- Each person's federal adjusted gross income;
- Each person's additions to federal income;
- Each person's subtractions from federal income;
- Each person's deductions;
- Each person's number of exemptions; and
- Each person's portion of exemption amount.

NOTE: If you and your spouse/registered domestic partner were part-year residents of DC during different periods of 2017, you cannot file separately on the same return. You must file separate returns.

Injured Spouse Protection

If either spouse/registered domestic partner has an outstanding liability for prior DC taxes, DC unemployment compensation debt, or child support, the non-liable party may request that his/her portion of the refund, if any, not be offset to satisfy the other spouse's/registered domestic partner's debt by requesting "injured spouse" protection. To claim injured spouse protection, fill in the oval on the D-40 form, attach DC Schedule S, Calculation J and IRS Form 8379 (Injured Spouse Allocation) to your return and mail to:

Office of Tax and Revenue
PO Box 96145
Washington, DC 20090-6145

Head of Household (D-40)

You may claim this status if you were unmarried or legally separated as of December 31, 2017, and paid over half of the costs of maintaining a home for a qualifying person, such as a child or parent. Certain individuals who lived apart from the spouse/domestic partner for the last six (6) months of 2017 may also be able to use this filing status. Use the appropriate section of Schedule S to enter the full name, TIN, relationship and Date of Birth (DOB) of the qualifying person whether that person is a dependent or the non-qualifying dependent. Failure to provide a Schedule S can delay processing and exclude any exemptions claimed for dependents. All the information must be complete, i.e., name, TIN, relationship and DOB.

Qualifying Widow(er) with Dependent Child

If your spouse/registered domestic partner died in 2017, you can use married filing jointly as your filing status for 2017 if you otherwise qualify to use this status. The year of death is the last year for which you can file jointly with your deceased spouse. You may be eligible to use qualifying widow(er) with dependent child as your filing status for 2 years following the year your spouse/registered domestic partner died. For example, if your spouse/registered domestic partner died in 2015, and you have not remarried, you may be able to use this filling status for 2017.

This filing status entitles you to use joint return tax rates and the highest standard deduction amount (if you do not itemize deductions) but it does not entitle you to file a joint return.

Eligibility rules. You are eligible to file your 2017 return as a qualifying widow(er) with dependent child if you meet all of the following tests:

- You were entitled to file a joint return with your spouse/registered domestic partner for the year your spouse/registered domestic partner died. It does not matter whether you actually filed a joint return.
- Your spouse/registered domestic partner died in 2015 or 2016 and you did not remarry by the end of 2017.
- You have a child or stepchild for whom you can claim an exemption. This does not include a foster child.
- Your child lived in your home all year, except for temporary absences. There are exceptions for a child who was born or died during the year and for a kidnapped child.
- You paid more than half the cost of keeping up your home for the year.

Standard Deduction and Exemption Amounts (D-40 and D-40EZ)

You are not entitled to the standard deduction if you itemize on your federal return. You are entitled to the itemized deductions excluding the state and local taxes and subject to the DC 5 percent limitation.

District Code §47-1803.03 (c) states "Every individual who claims the standard deduction on his or her federal income tax return shall claim the applicable standard deduction specified in District Code §47-1801.04 (44). Every individual who itemizes the deductions on his or her federal income tax return shall itemize the deductions permissible under this chapter. If a husband and wife or registered domestic partners file separate returns, the applicable standard deduction shall not be allowed to either spouse or registered domestic partner if the net income of one of the spouses/registered domestic partners is determined by itemizing deductions." Each spouse/registered domestic partner can claim only his/her own itemized deduction.

Standard Deduction

Single individuals, dependents, and married/registered domestic partners filing separately are allowed a standard deduction amount of $5,650. Head of household filers are allowed a standard deduction of $7,800. Married/registered domestic partners filing jointly, qualifying widow(ers) with dependent children, and married/registered domestic partners filing separately on the same return are allowed a standard deduction of $10,275.

Number of Exemptions

If you are a 'dependent claimed by someone else', **do not claim any exemptions.** Leave Lines 17 and 18 blank on the D-40.
If you are filing:

- single and claiming more than one exemption; or
- married or registered domestic partners filing jointly, and claiming more than two exemptions; or
- Head of household and claiming more than one exemption; or
- Qualifying widow(er) with dependent child.

Complete Calculation G on page 2 of the Schedule S and attach the schedule to the return, Form D-40.

Exemption Amount

Multiply $1,775 by Line 17 of the D-40 number of exemptions. If you do not have exemptions, leave Line 18 blank on the D-40.

See D-40EZ form for standard deduction and exemption amounts.

Taxpayers with federal adjusted gross income greater than $150,000 must reduce the Line 18 exemption amount by 2% for every $2,500 **(or fraction thereof)** by which the taxpayer's federal adjusted gross income for the taxable year exceeds $150,000. No amount of the personal exemption shall be available for a federal adjusted gross income in excess of $275,000. Part year residents, see page 25.

DC Low Income Credit (LIC) and DC Earned Income Tax Credit

The LIC is a non-refundable credit, which means it can reduce the DC tax you owe, but it will not directly result in a tax refund. The EITC is a refundable credit. If you have a qualifying child, calculate your federal EITC according to the federal 1040, 1040A, or 1040EZ, before you determine your DC EITC.

If you do not have a qualifying child, you must use the DC Earned Income Tax Credit (EITC) Worksheet For Filers Without A Qualifying Child on page 12, to determine your DC EITC.

If you take the federal earned income credit, it may be better for you to take the DC Earned Income Tax Credit instead of the DC Low Income Credit. **You cannot take both DC credits.**

DC Low Income Credit (LIC)

To qualify for this credit:

- You cannot have computed your federal income tax using the Alternative Minimum Tax (AMT) calculation;
- You cannot have net federal adjusted gross income in excess of the minimum federal income tax filing requirements (refer to IRS Publication 17 for Filing Requirements);
- The amount of DC taxable income on Line 20 of your D-40 or Line 5 of the D-40EZ is more than zero; and
- Your DC Adjusted Gross Income (AGI) D-40, Line 14 or D-40EZ, Line 3; is greater than the sum of DC personal exemptions and DC standard deduction and is less than or equal to the sum of your federal personal exemptions and your federal standard deduction.

The LIC for part-year residents must be prorated to the time of residency. Multiply low income credit by number of days in DC and divide by 365 (366 if leap year).

Calculation of Eligibility

If your DC taxable income is greater than zero, complete this chart to determine if you are eligible for the low income credit.

Line 1	Net federal AGI	$ _____
Line 2	Federal personal exemptions Amount	$ _____
	("Dependents claimed by someone else", enter 0)	
Line 3	Federal standard deduction Amount	$ _____
Line 4	Sum of Line 2 and Line 3	$ _____
Line 5	If Line 1 is greater than Line 4 You do not qualify	STOP
Line 6	DC AGI	$ _____
Line 7	DC personal exemption Amount	$ _____
Line 8	DC standard deduction Amount	$ _____
Line 9	Sum of Line 7 and Line 8	$ _____
Line 10	If Line 6 is greater than Line 9 continue.	

To determine the low income credit, see the Low Income Credit Table on page 17.

Dependents claimed by someone else should use the calculation at the bottom of page 17 to determine the low income credit available.

Complete Calculation LIC/EITC for D-40EZ or Calculation L on page 27 for D-40 taxpayers to determine which DC credit is better for you.

You must enter the number of federal exemptions to claim the LIC, Forms D-40EZ, Line 7a, or D-40, Line 24a.

The LIC shall not be allowed to a resident:

- who has computed their federal income tax using the Alternative Minimum Tax (AMT) calculation;
- who has net federal adjusted gross income in excess of the minimum federal income tax filing requirements. Net federal adjusted gross income means federal adjusted gross income less: (i) taxable refunds, credits, or offsets of state and local income tax; (ii) tax-exempt municipal bond interest income; and (iii) federal taxable amount of social security or tier 1 railroad retirement income; or
- who has elected to claim the earned income tax credit.

DC Earned Income Tax Credit (EITC)

If your filing status is "**Married or registered domestic partner filing separately" or "Dependent claimed by someone else", you cannot claim the DC EITC.**

Taxpayers who claim the DC LIC credit may not claim the EITC. You may take only one of these DC credits. Complete the calculation on the back of the D-40EZ or Calculation L on page 27 of the D-40. The Earned Income Credit must be prorated to the time of residency. Multiply the EITC by the number of days in DC and divide by 365 (366 if leap year).

Taxpayers with a Qualifying Child

Taxpayers with a qualifying child who are eligible for and who claim the federal EITC may also claim a DC EITC of 40% of the federal credit. Please enter the number of qualified EITC dependents on Line 13a of the D-40EZ, or Line 27a of the D-40.

DC Law also allows the same 40% of federal EITC to those who are not allowed to claim the EITC at the federal level but who meet other DC requirements, such as a non-custodial parent who is a District resident between the ages of 18 and 30, and paying child support under a court order for a minor child. The taxpayer must have paid the child support of at least the amount due for the year through a government sponsored support collection unit and the order must have been in effect for at least one-half of the year. ***You must file a D-40 form to use this exception.*** *Complete Schedule N, DC Non-Custodial Parent EITC Claim, and attach to the D-40. Also enter the amount to be claimed on the Schedule U, Part 1B, Line 1.*

Taxpayers without a Qualifying Child

Taxpayers without a qualifying child must use the DC Earned Income Tax Credit (EITC) Worksheet For Filers Without a Qualifying Child on page 12 to determine the DC EITC. You may need information from the federal instruction booklet concerning the Earned Income Credit to determine your eligibility for the DC Earned Income Tax Credit. If you do not have a qualifying child for the EITC and did not qualify for the federal credit due to your income, you may still qualify for the DC EITC.

Qualifying Child for EITC Purposes

A qualifying child as defined by the IRS for the EITC is a child who is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, or a descendant of any of them (for example, your grandchild, niece or nephew) and was:

- At the end of the filing year, younger than you (or your spouse, if you file a joint return) and younger than 19
- At the end of the filing year, younger than you (or your spouse, if you file a joint return), younger than 24 and a full-time student
- At the end of the filing year, any age and permanently and totally disabled.

In addition, they must have lived with you in the US for more than half of 2017, unless you are claiming the EITC as a non-custodial parent (see D-40 instructions for Schedule N).

If your child was married at the end of the year, the child is not a qualifying child unless you can claim the child's exemption or you have been given the right to claim the exemption in an agreement signed by the child's custodial parent releasing the dependency exemption.

District of Columbia Earned Income Tax Credit (EITC) Worksheet For Filers Without A Qualifying Child

This worksheet is for taxpayers who do not have a qualifying child for the Earned Income Credit. If you have a qualifying child DO NOT USE THIS WORKSHEET.

If your earned income or federal adjusted gross income (fed AGI) is greater than $24,630

YOU CANNOT CLAIM THIS CREDIT

Section A: General Eligibility for the DC Childless Worker EITC.

If you qualified for the federal Earned Income Credit, go directly to Section B, below. If you did not qualify for the federal Earned Income Credit, answer these questions:

1. Were you, or your spouse/registered domestic partner if married filing jointly, or married filing separately on the same return, at least age 25, but not age 65 at the end of 2017? (born after December 31, 1952, and before January 2, 1993). If your spouse died in 2017 or if you are preparing a return for someone who died in 2017, see IRS Pub. 596 before you answer. If YES continue. **If NO, STOP, you cannot claim the EITC.**

2. Do you, and your spouse/registered domestic partner (if filing on the same tax return) have a social security number that allows you to work, or is valid for EITC purposes? (See the federal tax return instruction booklet for more information.) If YES, continue.

3. **If you answer YES to any of the following questions, STOP, you are not eligible for the EITC.** If you can answer NO to all the questions, go to step 4.
   a. Is the filing status on your DC return "Married Filing Separately"?
   b. If you are unmarried, can you be claimed as a dependent on someone else's 2017 tax return, or are you someone else's qualifying child?
   c. If you are married, and you are not filing with your spouse, can you be claimed as a dependent on someone else's 2017 tax return, or are you someone else's qualifying child?
   d. On your federal return are you filing form 2555, or 2555EZ?
   e. Is your investment income more than $3,450? (Investment income includes: taxable interest, tax-exempt interest, ordinary dividends and capital gains more than $0)
   f. Did you file form 4797 with your federal return?
   g. Did you file Schedule E with your federal return?
   h. Did you have income from the rental of personal property not used in trade or business on your federal return?
   i. Did you elect to report child's interest and dividends on your federal return?
   j. Are you a qualifying child of another person for the Earned Income Credit?

4. Were you or your spouse a nonresident alien for any part of 2017? If NO, continue. If YES, see the special rule. Special Rule for nonresident Aliens. If you are not married, and were a non-resident alien for any part of the year, **STOP**, you do not qualify for the EITC. If you were married, and both spouses were nonresident aliens for any part of the tax year, **STOP**, you do not qualify for the EITC. If only one spouse was a nonresident alien for any part of the year, you cannot claim the EITC unless your federal filing status is married filing jointly.

5. If you had income or loss from a passive activity, see IRS Pub. 596 to see if you can claim the EITC.

SECTION B: Calculating Your Earned Income

(For Individuals without federal Schedule SE, Schedule C, Schedule C-EZ, and who were not members of the clergy or statutory employees)

If you were self-employed at any time in 2017, or are filing federal Schedule SE because you were a member of the clergy or had church employee income, or are filing federal Schedule C or C-EZ as a statutory employee, DO NOT USE THIS WORKSHEET to figure out your earned income. See special instructions below.

This worksheet is for taxpayers without a qualifying child only. If you claimed the federal EITC on a 1040, 1040A, or 1040EZ, DO NOT USE THIS WORKSHEET to figure out your earned income. Report the earned income amount derived from the federal worksheet used to make your federal EITC claim on your 1040, 1040A, or 1040EZ.

1. Enter the amount of your wages, salaries, tips, etc., (from federal Form 1040, 1040A, or 1040EZ)..... 1. _____

2. Enter any amount included on Line 1, that is a taxable scholarship or fellowship grant not reported on a Form W-2..... 2. _____

3. Enter any amount included on Line 1, for work performed while an inmate in a penal institution..... 3. _____

4. Enter any amount included on Line 1 that you received as a pension or annuity from a nonqualified deferred compensation plan or nongovernmental section 457 plan. This amount may be shown in box 11 of Form W-2. If you received such an amount but box 11 is blank, contact your employer for the amount received..... 4. _____

5. Enter any amount included on Line 1, that is a Medicaid waiver payment you exclude from income..... 5. _____

6. Add Lines 2, 3, 4, and 5..... 6. _____

7. Subtract Line 6 from Line 1..... 7. _____

8. Enter all of your nontaxable combat pay if you elect to include it in earned income..... 8. _____

9. Add Lines 7 and 8. This is your earned income..... 9. _____

Special instructions for Members of the Clergy, Statutory employees and those filing Schedule SE, Schedule C, or Schedule C-EZ. See IRS 1040 instruction, Worksheet B. Use the amount on line 4b as your earned income. (Ignore line 5). Clergy and Church employees take note of special instructions.

SECTION C: Figuring your DC Earned Income Credit

Note: This Earned Income Credit Worksheet is for filers without a qualifying child only. If you are a filer with a qualifying child, DO NOT USE THIS WORKSHEET.

If your earned income or federal adjusted gross income (fed AGI) is greater than $24,630, STOP, you cannot claim this credit.

1. Enter your earned income from the Earned Income Worksheet.....1. _____

2. If earned income is less than $6,660, multiply the amount by .0765, otherwise enter $510. $510 is the maximum amount that can be claimed. This is your tentative EITC amount based on your earned income. Complete the Lines below to determine the actual EITC amount.....2. _____

3. Enter your federal adjusted gross income (from Form 1040, 1040A or 1040EZ)... 3. _____

4. Enter the higher of Line 1 or Line 3.....4. _____

5. If Line 4 is less than $18,622, enter the amount from Line 2. This is your actual EITC. If you are a part-year resident, you must prorate the credit attributable to the time of your DC residency. Enter this amount on Form D-40EZ, Line 13e or Form D-40, Line 27e.....5. _____

6. If Line 4 is between $18,622 and $24,630 subtract $18,622 from the amount on Line 4, enter result.....6. _____

7. Multiply the amount on Line 6 by 0.0848, enter result.....7. _____

8. Subtract Line 7 from Line 2, enter result here. If less than zero, enter zero. If you are a part-year resident, you must prorate the credit attributable to the time of your DC residency. This is your actual EITC. Enter this amount on Form D-40EZ, Line 13e, or Form D-40, Line 27e.....8. _____

Contributions
There are three (3) DC contributions. Contributions will be deducted from the refund due or added to the tax due. You can contribute as much as you would like, however the smallest contribution you can make to any one fund is $1.00.

DC Statehood Delegation Fund
Enter in Line 9b of the D-40EZ, or Part II Contribution, Line 1 of the Schedule U, and attach to the D-40.

Public Fund for Drug Prevention and Children at Risk
Enter in Line 9a of the D40EZ, or Part II Contribution, Line 2 of the Schedule U, and attach to the D-40.

Anacostia River Cleanup and Protection Fund
Enter in Line 9c of the D-40EZ, or Part II Contribution, Line 3 of the Schedule U, and attach to the D-40.

Tax tables
If your taxable income is $100,000 or less, use the tax tables on pages 59-68 to find the tax on the Line 6 amount of the Form D-40EZ or Line 21 of the D-40.

If your taxable income is greater than $100,000, for D-40EZ filers, use the Form D-40. D-40 filers use Calculation I on page 27 to determine your tax.

Tax paid with extensions
Report tax paid with extension of time to file or with original return if this is an amended return on Line 12 of the D-40EZ or Line 32 of the D-40.

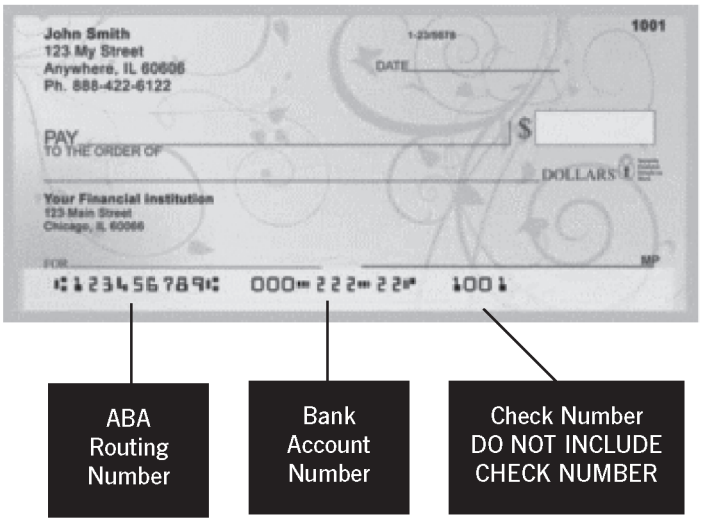
Refund Options
There are three refund options offered for individual income tax returns. All individual income tax returns require that one of three refund options be selected.

1. Direct deposit of refund
Direct Deposit Facts:
1. It's simple. You don't have to go to the bank to cash your check.
2. It's safe. No more lost, stolen or misplaced checks.
3. It's fast. Your money will be available the morning of the payment.

All new direct deposit requests (taxpayers requesting a direct deposit for the first time) will receive a paper check.

If you want your refund deposited directly in your bank account, complete the Direct Deposit Information on the D-40 or D-40EZ. If the routing or account number begins with zeros, include the zeros.

Fill in the bank routing and account number information. You can obtain this information from the lower left portion of your check (see example below).



NOTE: Refer to your own check or financial institution for your numbers. The routing and account numbers may be in different places on your check.

Your routing number is the left-most number located on your check, identified as the American Banking Association (ABA) routing number. The ABA number identifies your bank uniquely within the direct deposit system. It must be:
- Nine (9) digits in length, including zeros;
- A current valid bank routing number.

Your account number:
- Is usually just to the right of your ABA routing number including zeros;
- Can be up to 17 digits long; and
- Can be both letters and numbers.

You may want to verify your account and routing numbers with your financial institution before filling in the information.

Fill in the oval to show the type of bank account. If you want the refund to go to a savings account instead of your checking account, you may need to contact your financial institution for the account and routing number information.

Check the ABA routing number and account number carefully. If your bank account information is incorrect or missing digits, the money can be deposited in someone else's account. Please double check your routing and account number. OTR is not liable for any ABA routing and account numbers reported on the return in error.

If you do not select the checking or savings oval, we will assume the refund will be deposited in your checking account. If the funds are returned to OTR, a paper check will be issued.

In the event of a rejection of direct deposit, refunds will be re-issued on a paper check.

Note: Identify theft and fraud using direct deposit has grown significantly nationally and locally in recent years. To minimize direct deposit/identity theft refund fraud, OTR is converting new direct deposit refund requests to paper checks mailed to the taxpayer's address of record. Also see number 3, Paper Check section below for when paper checks will be issued.

Refund direct deposit to a foreign account – International ACH Transaction (IAT)
If you request your refund to be direct deposited to an account outside of the United States, you will receive a paper check.

2. U.S. Bank ReliaCard™
If you want your refund on a **ReliaCard**, select "ReliaCard" under the Refund Options on the D-40 or D-40EZ form. Refunds under $2 or greater than $4,000 do not qualify for the ReliaCard. Non-qualified refunds will receive a paper check if direct deposit is not selected.

3. Paper Check
A paper check will be issued if:
- no refund option is selected;
- the taxpayer selects this option, or direct deposit is not selected or if the taxpayer selects "ReliaCard" and it is beyond the threshold for a ReliaCard;
- taxpayer is a first time filer, even if they select direct deposit;
- there is a gap between filing i.e., filed in 2014 and 2015, but did not file in 2016; or
- the bank account changes from one year to the next; or
- the taxpayer requests a refund on behalf of a deceased taxpayer.

Refund status inquiry
To check the status of your refund visit MyTax.DC.gov You will need to enter your taxpayer identification number (TIN) and the refund amount you requested on your return.

Third Party Designee
If you want to authorize another person to discuss your 2017 tax return with the OTR, fill-in the oval in the Third Party Designee block on page 2 of the D-40, or page 1 of the D-40EZ, and enter the designee's name and phone number. If you want to authorize your paid preparer, enter 'preparer' in the 'third party designee' block. If you are filing a joint return, filling in the third party designee block oval constitutes authorization by both filers.

Filling in the oval also gives the designee authorization to:
- Give OTR any information missing from your return;
- Contact OTR for information about processing your return and the status of any refund or payment; and
- Request, receive and/or respond to OTR notices related to your return.

The authorization does not:
- Give the designee the right to receive your refund;
- Bind you to any additional tax liability related to your return; or
- Otherwise represent you before OTR.

This authorization automatically ends on April 15, 2019 (without regard to extensions).

Signature
Sign and date your return. If your filing status is married filing jointly or married filing separately on the same return, both spouses/registered domestic partners must sign. If the return is not signed, it will be sent back to you. If the return was prepared by a paid tax preparer, the tax preparer must also sign the return and provide his or her identification (PTIN) and telephone number. You, the taxpayer(s) is/are responsible for the information prepared and submitted by a paid preparer.

Send in your original return and attachments, if applicable; please keep a copy for your records.

Do not understate your taxes
There may be a penalty if an understatement of the tax required to be shown on your return exceeds the greater of:
- 10% of the tax required to be shown on the return; or
- $2,000

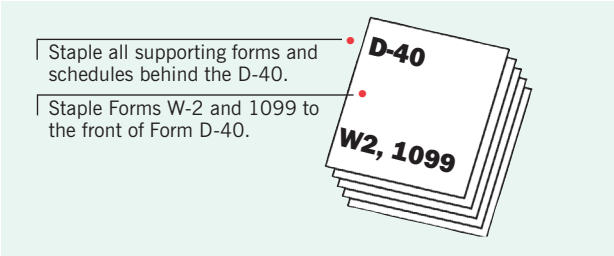
The penalty is 20% of the excess of the amount required to be shown on the return over the tax shown on the return.

Preparer Tax Identification Number (PTIN)
Although you may use a paid preparer, you the taxpayer(s) are responsible for the filing and payment of your tax return. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Paid preparers must pay a penalty for understating taxes where:
- The refund or amount due is based on unrealistic information; or
- The preparer should have been aware of a relevant law or regulation; or
- Relevant facts about the return are not adequately disclosed. Penalties range from $250 to $10,000.

Assembling your D-40EZ or D-40 return

- **Do not staple or otherwise damage the Bar Code located in the upper right hand corner of the form or schedule being attached;**
- **Do not cross out the tax year on the 2017 return. If you are not filing a 2017 Individual Income Tax Return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit our Customer Service Administration (CSA) at 1101 4th Street, SW, Washington, DC 20024. You may also visit our website at MyTax.DC.gov for prior year(s) individual income tax booklets/returns;**
- **Staple check or money order to the D-40P, Payment Voucher;**
- Staple Forms W-2 and applicable 1099 to the front of your return;
- Staple any of the other required documents listed on this page in the upper left corner behind the return;



- Send in an original, signed DC return with attachments, if applicable, not a copy. Please fold your return once and use the return envelope provided;
- There are two adhesive mail labels on the back flap of the return envelope. If you are sending a payment with your return, use the PO Box 96169 label on the return envelope. If you are filing a return with no payment due or refund return, use the PO Box 96145 label.
- Copies of the federal return and schedules are not required to be filed with DC and should not be attached.

List of other required documents for D-40 filers.

Staple these behind the D-40 return in file order. (File order numbers can be found at the bottom of the forms)
- DC D-40WH Withholding Tax Schedule;
- DC Schedule S (if claiming exemptions other than yourself);
- Fed Form 8379 (if claiming "Injured Spouse Protection" credit);
- DC Schedule H;
- DC Schedule U;
- DC Schedule I;
- DC Schedule N;
- DC Form D-2210, Underpayment of Estimated Income Tax by Individuals;
- DC Form FR-147, Refund Claim for Deceased Taxpayer, with letters of administration and a copy of the death certificate;
- DC Form D-2440, Disability Income Exclusion (and any certification);
- DC Form D-2441, Child and Dependent Care Credit for Part-Year Residents.

If any of the above-referenced forms are needed, visit MyTax.DC.gov. Click "Tax Forms and Publications", "Individual Income Forms", and select form needed.

You may also contact our Forms Center at (202) 442-6546.

Low Income Credit Table

(This is not a tax table)

Use this table to determine the DC low income credit amount that you can claim. This is a non-refundable credit, which means it can reduce the DC tax you owe, but it will not directly result in a tax refund.

	Personal exemptions claimed on your federal return									
	1	2	3	4	5	6	7	8	9	10
Single										
Under 65 and not blind	119	211	301	393	525	663	798	936	1071	1209
Under 65 and blind	111	201	293	383	513	648	786	921	1059	1194
65 or over and not blind	111	201	293	383	513	648	786	921	1059	1194
65 or over and blind	101	193	283	375	498	636	771	909	1044	1182
Married or registered domestic partners filing jointly or filing separately on the same return										
Both spouses/partners are under 65 and not blind		279	371	492	630	765	903	1038	1176	1311
Both spouses/partners are under 65 and one is blind		259	349	462	597	735	870	1008	1143	1281
Both spouses/partners are under 65 and both are blind		237	329	429	567	702	840	975	1113	1248
One spouse/partner is 65 or over and neither is blind		259	349	462	597	735	870	1008	1143	1281
One spouse/partner is 65 or over and one is blind		237	329	429	567	702	840	975	1113	1248
One spouse/partner is 65 or over and both are blind		217	307	399	534	672	807	945	1080	1218
Both spouses/partners are 65 or over and not blind		237	329	429	567	702	840	975	1113	1248
Both spouses/partners are 65 or over and one is blind		217	307	399	534	672	807	945	1080	1218
Both spouses/partners are 65 or over and both are blind		195	287	377	504	639	777	912	1050	1185
Married or registered domestic partners filing separately										
Under 65 and not blind	119	211	301	393	525	663	798	936	1071	1209
Under 65 and blind	99	189	281	371	495	630	768	903	1041	1176
65 or over and not blind	99	189	281	371	495	630	768	903	1041	1176
65 or over and blind	77	169	259	351	462	600	735	873	1008	1146
Head of household										
Under 65 and not blind	83	173	265	355	471	606	744	879	1017	1152
Under 65 and blind	73	165	255	347	456	594	729	867	1002	1140
65 or over and not blind	73	165	255	347	456	594	729	867	1002	1140
65 or over and blind	65	155	247	337	444	579	717	852	990	1125
Qualifying Widow(er) with Dependent Child										
Under 65 and not blind		279	371	492	630	765	903	1038	1176	1311
Under 65 and blind		259	349	462	597	735	870	1008	1143	1281
65 or over and not blind		259	349	462	597	735	870	1008	1143	1281
65 or over and blind		237	329	429	567	702	840	975	1113	1248

Low Income credit for dependent claimed by someone else

a	Your federal standard deduction from 1040, Line 40; 1040A, Line 24; or 1040EZ, Line 5.	a $
b	DC standard deduction	b $ – 5,650
c	*Subtract Line b from Line a*	c $
d	Low Income Credit *Using line c, refer to the tax tables on pages 59-68 to find the corresponding tax amount. Enter it here and on D-40, Line 24.*	d $

Government of the District of Columbia

2017 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents

1 7 0 4 0 0 2 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Personal information

Your telephone number

Filing status: ◯ **Single,** ◯ **Married filing jointly,** ◯ **Registered domestic partners filing jointly,** ◯ **Dependent claimed by someone else** ◯ **Fill in if amended return**

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY)

Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and suite/apartment number if applicable)

OFFICIAL USE ONLY
Vendor ID#0000

City State Zip Code +4

Round cents to nearest dollar. If amount is zero, leave line blank.

1	Total wages, salaries, tips, unemployment compensation, etc.	1	$ .00
2	Taxable interest and ordinary dividends. *(If more than $1500, file Form D-40.)*	2	$ .00
3	DC adjusted gross income. *Add Lines 1 and 2.*	3	$ .00
4	Standard deduction plus exemption. *If single, enter $7,425. If filing jointly, enter $13,825, or if claimed as a dependent on another's tax return, enter $5,650*	4	$ .00
5	DC taxable income. *Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than $100,000 file form D-40.*	5	$ .00
6	Tax. *Use the tax tables to find the tax on the Line 5 amount.*	6	$ .00
7	DC Low Income Credit. *Use Calc. LIC/EITC to see if LIC **or** EITC is a greater benefit. See instructions.*	7	$ .00
7a	Enter number of exemptions claimed on your federal return if claiming LIC. 7a		
8	Net tax. *Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry.*	8	$ .00
9a	Contribution to Public Fund for Drug Prevention and Children at Risk.	9a	$ .00
9b	Contribution to **DC Statehood Delegation Fund**.	9b	$ .00
9c	Contribution to Anacostia River Cleanup and Protection Fund.	9c	$ .00
9d	RESERVED	9d	$ .00
10	Tax and/or contribution(s). *Add Lines 8, 9a, 9b, 9c and 9d.*	10	$ .00
11	Total DC income tax withheld, *shown on Forms W-2 and 1099 – attach these forms.*	11	$ .00
12	Tax paid with extension of time to file or with original return if this is an amended return.	12	$ .00
13	DC Earned Income Tax Credit. *Leave blank if you took Line 7 DC Low Income Credit (LIC)*		
13a	Enter number of qualified EITC children. 13b Enter your earned income amount.	13b	$ .00
13c	For filers **with** qualifying children. Enter federal EIC $ .00 x.40 Enter result >	13d	$ .00
13e	For filers **without** qualifying children. *See instructions for special calculations.* Enter result >	13e	$ .00
14	Total tax payments and credits. *Add lines 11, 12 and 13d or 13e.*	14	$ .00
15	TOTAL AMOUNT DUE. *If Line 10 is the larger, subtract Line 14 from Line 10. See payment options in instructions.*	15	$ .00
16	TOTAL REFUND. *Subtract if Line 14 is the larger, subtract Line 10 from Line 14.* *Will this refund go to an account outside of the U.S.?* ◯ *Yes* ◯ *No* *See instructions.*	16	$ .00

Refund Options: For information on the tax refund card and program limitations, visit our website MyTax.DC.gov.

Mark one refund choice: ◯ Direct deposit ◯ ReliaCard (See instructions) ◯ Paper check

Direct Deposit. *To have your refund deposited to your* ◯ ***checking OR*** ◯ ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

Third party designee *To authorize another person to discuss this return with OTR, fill in here* ◯ *and enter the name and phone number of that person. See instructions.*

Designee's name Phone number

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature Date Preparer's signature Date

Spouse's/registered domestic partner's signature if filing jointly Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

Instructions for the D-40EZ

Personal information (Taxpayer Identificaton Number (TIN), name, address, telephone number)

Refer to page 8 of the General Instructions to prepare personal information.

Filing status

Refer to page 8 of the General Instructions regarding filing status, and fill in the appropriate filing status.

Line 1 Total wages, salaries, tips, unemployment compensation, etc. Enter amount from 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

Line 2 Taxable interest and ordinary dividends. **If more than $1,500, file the Form D-40.**

Taxable interest should be shown on your Forms 1099-INT, 1099-OID, or substitute statements. Include interest from series EE, HH and I US savings bonds. Do not report any tax-exempt interest from box 8 or 9 of Form 1099- INT. Report on Line 2:

- If you have any interest received from a seller-financed mortgage and the buyer used the property as a personal residence;
- If you have accrued interest from a bond;
- If you are reporting original issue discount (OID) in an amount less than the amount shown on the IRS Form 1099-OID;
- If you are reducing your interest income on a bond by the amount of the amortized bond premium;
- If you received interest or ordinary dividends as a nominee; or
- If you had a foreign account or you received a distribution from, or were a grantor of, or transferor to, a foreign trust.

Foreign accounts. If you own more than 50% of the stock in any corporation that owns one or more foreign bank accounts; or if any time during 2017 you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) unless:

- The combined value of the accounts was $10,000 or less during the whole year;
- The accounts were with a US military banking facility operated by a US financial institution;
- You were an officer or employee of a commercial bank that is supervised by the Comptroller of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account was in your employer's name; and you did not have a personal financial interest in the account;
- You were an officer or employee of a domestic corporation with securities listed on a national securities exchange or with assets of more than $10 million and 500 or more shareholders of record; the account was in your employer's name; you did not have a personal financial interest in the account; and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

Report any income shown in Box 1a of the Forms 1099-DIV or substitute statements. You may refer to the General Instructions for Schedule B – Interest and Ordinary Dividends from http://www.irs.gov.

Line 3 DC Adjusted Gross Income. Add Lines 1 and 2.

Line 4 Standard deduction plus exemption. Refer to page 10 of the General Instructions regarding standard deduction and personal exemptions.

Line 5 DC taxable income. Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than $100,000, file the Form D-40. Refer to page 15 of the General Instructions.

Line 6 Tax. Refer to page 15 of the General Instructions.

Line 7 DC Low Income Credit. Refer to page 10 of the General Instructions.

Line 7a Number of exemptions claimed on federal return. Enter the number of federal exemptions.

Line 8 Net Tax. Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry.

Lines 9a, 9b and 9c Refer to page 15 of the General Instructions.

Line 9d RESERVED

Line 10 Tax and/or contributions. Add Lines 8, 9a, 9b, 9c, and 9d (if applicable)

Line 11 Total DC income tax withheld. Refer to page 8 of the General Instructions.

Line 12 Tax paid with extension of time to file or with original return if this is an amended return. Refer to page 15 of the General Instructions.

Line 13 DC Earned Income Tax Credit. Refer to page 11 of the General Instructions.

Line 13a Number of Qualified EITC Children. Enter the number of qualified children as defined on page 11 of the General Instructions.

Line 13b Enter your earned income amount.

Line 13c Enter your federal earned income credit (for taxpayers with qualifying children only).

Line 13d Multiply federal EIC x .40 and enter result (for taxpayers with qualifying children only).

Line 13e For filers without qualifying children, use the DC Earned Income Tax Credit Worksheet For Filers Without A Qualifying Child on page 12 to determine DC EITC credit. Enter result.

Line 14 Total tax payments and credits. Add lines 11-13.

Line 15 Total amount due. If Line 10 is the larger, subtract Line 14 from Line 10. Refer to payment options on page 6 of the General Instructions.

Line 16 Total refund. If Line 14 is the larger, subtract Line 10 from Line 14. Include contributions. Answer the IAT question; refer to page 15 of the General Instructions.

DC Low Income Credit or DC Earned Income Tax Credit

Calculation LIC/EITC *Take only one of these credits. (Use this calculation to determine which is better for you to claim. Both credits must be prorated to the time of residency for part-year residents.)*

a Tax from D-40EZ, Line 6	a	
b Low income credit	b	
c Enter the lesser of Line a or Line b	c	
d Federal Earned Income Credit *(claimed on 1040, 1040A, 1040EZ.)*	d	
e DC Earned Income Tax Credit rate for filers with qualifying children. Multipy Line d X .40		
f DC Earned Income Tax Credit for filers without qualifying children. *From DC Earned Income Tax Credit Worksheet For Filers Without a Qualifying Child*	f	

Compare Line c to Line e or Line f
If Line c amount is greater or equal to Line e or Line f, enter it on D-40EZ, Line 7.
If Line e or Line f amount is greater than line c, enter the Line e or Line f amount on D-40EZ, Line 13d or Line 13e, as applicable.

Refund Options. Refer to page 15 of the General Instructions.

Third Party Designee. Refer to page 16 of the General Instructions.

Signature. Refer to page 16 of the General Instructions.

PTIN. Refer to page 16 of the General Instructions.

Government of the District of Columbia

2017 D-40EZ Income Tax Return for Single and Joint Filers with No Dependents

1 7 0 4 0 0 2 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Personal information

Your telephone number

Filing status: ◯ **Single,** ◯ **Married filing jointly,** ◯ **Registered domestic partners filing jointly,** ◯ **Dependent claimed by someone else** ◯ **Fill in if amended return**

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY)

Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and suite/apartment number if applicable)

OFFICIAL USE ONLY
Vendor ID#0000

City State Zip Code +4

Round cents to nearest dollar. If amount is zero, leave line blank.

1	Total wages, salaries, tips, unemployment compensation, etc.	1	$ .00
2	Taxable interest and ordinary dividends. *(If more than $1500, file Form D-40.)*	2	$ .00
3	DC adjusted gross income. *Add Lines 1 and 2.*	3	$ .00
4	Standard deduction plus exemption. *If single, enter $7,425. If filing jointly, enter $13,825, or if claimed as a dependent on another's tax return, enter $5,650*	4	$ .00
5	DC taxable income. *Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than $100,000 file form D-40.*	5	$ .00
6	Tax. *Use the tax tables to find the tax on the Line 5 amount.*	6	$ .00
7	DC Low Income Credit. *Use Calc. LIC/EITC to see if LIC **or** EITC is a greater benefit. See instructions.*	7	$ .00
7a	Enter number of exemptions claimed on your federal return if claiming LIC. 7a		
8	Net tax. *Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry.*	8	$ .00
9a	Contribution to Public Fund for Drug Prevention and Children at Risk.	9a	$ .00
9b	Contribution to **DC Statehood Delegation Fund**.	9b	$ .00
9c	Contribution to Anacostia River Cleanup and Protection Fund.	9c	$ .00
9d	RESERVED	9d	$ .00
10	Tax and/or contribution(s). *Add Lines 8, 9a, 9b, 9c and 9d.*	10	$ .00
11	Total DC income tax withheld, *shown on Forms W-2 and 1099 – attach these forms.*	11	$ .00
12	Tax paid with extension of time to file or with original return if this is an amended return.	12	$ .00
13	DC Earned Income Tax Credit. *Leave blank if you took Line 7 DC Low Income Credit (LIC)*		
13a	Enter number of qualified EITC children. 13b Enter your earned income amount.	13b	$ .00
13c	For filers **with** qualifying children. Enter federal EIC $ .00 x.40 Enter result >	13d	$ .00
13e	For filers **without** qualifying children. *See instructions for special calculations.* Enter result >	13e	$ .00
14	Total tax payments and credits. *Add lines 11, 12 and 13d or 13e.*	14	$ .00
15	TOTAL AMOUNT DUE. *If Line 10 is the larger, subtract Line 14 from Line 10. See payment options in instructions.*	15	$ .00
16	TOTAL REFUND. *Subtract if Line 14 is the larger, subtract Line 10 from Line 14.* *Will this refund go to an account outside of the U.S.?* ◯ *Yes* ◯ *No* *See instructions.*	16	$ .00

Refund Options: For information on the tax refund card and program limitations, visit our website MyTax.DC.gov.

Mark one refund choice: ◯ Direct deposit ◯ ReliaCard (See instructions) ◯ Paper check

Direct Deposit. *To have your refund deposited to your* ◯ ***checking OR*** ◯ ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

Third party designee *To authorize another person to discuss this return with OTR, fill in here* ◯ *and enter the name and phone number of that person. See instructions.*

Designee's name Phone number

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature Date Preparer's signature Date

Spouse's/registered domestic partner's signature if filing jointly Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

Instructions for the D-40EZ

Personal information (Taxpayer Identificaton Number (TIN), name, address, telephone number)

Refer to page 8 of the General Instructions to prepare personal information.

Filing status

Refer to page 8 of the General Instructions regarding filing status, and fill in the appropriate filing status.

Line 1 Total wages, salaries, tips, unemployment compensation, etc. Enter amount from 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ.

Line 2 Taxable interest and ordinary dividends. **If more than $1,500, file the Form D-40.**

Taxable interest should be shown on your Forms 1099-INT, 1099-OID, or substitute statements. Include interest from series EE, HH and I US savings bonds. Do not report any tax-exempt interest from box 8 or 9 of Form 1099- INT. Report on Line 2:

- If you have any interest received from a seller-financed mortgage and the buyer used the property as a personal residence;
- If you have accrued interest from a bond;
- If you are reporting original issue discount (OID) in an amount less than the amount shown on the IRS Form 1099-OID;
- If you are reducing your interest income on a bond by the amount of the amortized bond premium;
- If you received interest or ordinary dividends as a nominee; or
- If you had a foreign account or you received a distribution from, or were a grantor of, or transferor to, a foreign trust.

Foreign accounts. If you own more than 50% of the stock in any corporation that owns one or more foreign bank accounts; or if any time during 2017 you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account) unless:

- The combined value of the accounts was $10,000 or less during the whole year;
- The accounts were with a US military banking facility operated by a US financial institution;
- You were an officer or employee of a commercial bank that is supervised by the Comptroller of the Federal Reserve System, or the Federal Deposit Insurance Corporation; the account was in your employer's name; and you did not have a personal financial interest in the account;
- You were an officer or employee of a domestic corporation with securities listed on a national securities exchange or with assets of more than $10 million and 500 or more shareholders of record; the account was in your employer's name; you did not have a personal financial interest in the account; and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

Report any income shown in Box 1a of the Forms 1099-DIV or substitute statements. You may refer to the General Instructions for Schedule B – Interest and Ordinary Dividends from http://www.irs.gov.

Line 3 DC Adjusted Gross Income. Add Lines 1 and 2.

Line 4 Standard deduction plus exemption. Refer to page 10 of the General Instructions regarding standard deduction and personal exemptions.

Line 5 DC taxable income. Line 3 minus Line 4. If Line 4 is equal to or more than Line 3, make no entry. If more than $100,000, file the Form D-40. Refer to page 15 of the General Instructions.

Line 6 Tax. Refer to page 15 of the General Instructions.

Line 7 DC Low Income Credit. Refer to page 10 of the General Instructions.

Line 7a Number of exemptions claimed on federal return. Enter the number of federal exemptions.

Line 8 Net Tax. Subtract Line 7 from Line 6. If Line 7 is equal to or more than Line 6, make no entry.

Lines 9a, 9b and 9c Refer to page 15 of the General Instructions.

Line 9d RESERVED

Line 10 Tax and/or contributions. Add Lines 8, 9a, 9b, 9c, and 9d (if applicable)

Line 11 Total DC income tax withheld. Refer to page 8 of the General Instructions.

Line 12 Tax paid with extension of time to file or with original return if this is an amended return. Refer to page 15 of the General Instructions.

Line 13 DC Earned Income Tax Credit. Refer to page 11 of the General Instructions.

Line 13a Number of Qualified EITC Children. Enter the number of qualified children as defined on page 11 of the General Instructions.

Line 13b Enter your earned income amount.

Line 13c Enter your federal earned income credit (for taxpayers with qualifying children only).

Line 13d Multiply federal EIC x .40 and enter result (for taxpayers with qualifying children only).

Line 13e For filers without qualifying children, use the DC Earned Income Tax Credit Worksheet For Filers Without A Qualifying Child on page 12 to determine DC EITC credit. Enter result.

Line 14 Total tax payments and credits. Add lines 11-13.

Line 15 Total amount due. If Line 10 is the larger, subtract Line 14 from Line 10. Refer to payment options on page 6 of the General Instructions.

Line 16 Total refund. If Line 14 is the larger, subtract Line 10 from Line 14. Include contributions. Answer the IAT question; refer to page 15 of the General Instructions.

DC Low Income Credit or DC Earned Income Tax Credit

Calculation LIC/EITC *Take only one of these credits. (Use this calculation to determine which is better for you to claim. Both credits must be prorated to the time of residency for part-year residents.)*

a Tax from D-40EZ, Line 6	a	
b Low income credit	b	
c Enter the lesser of Line a or Line b	c	
d Federal Earned Income Credit *(claimed on 1040, 1040A, 1040EZ.)*	d	
e DC Earned Income Tax Credit rate for filers with qualifying children. Multipy Line d X .40		
f DC Earned Income Tax Credit for filers without qualifying children. *From DC Earned Income Tax Credit Worksheet For Filers Without a Qualifying Child*	f	

Compare Line c to Line e or Line f
If Line c amount is greater or equal to Line e or Line f, enter it on D-40EZ, Line 7.
If Line e or Line f amount is greater than line c, enter the Line e or Line f amount on D-40EZ, Line 13d or Line 13e, as applicable.

Refund Options. Refer to page 15 of the General Instructions.

Third Party Designee. Refer to page 16 of the General Instructions.

Signature. Refer to page 16 of the General Instructions.

PTIN. Refer to page 16 of the General Instructions.

Instructions for the D-40

To complete your D-40 return, you will need to do a series of calculations contained in these instructions and copy many of the line items and totals on your D-40. You may also need to attach DC schedules, forms and worksheets to your D-40 if you complete any of the DC forms. Unless instructed otherwise, if you complete any part of any Schedules H, I, N, S, or U, attach it to your return, in the order defined in General Instructions, page 16.

Schedule H, Homeowners and Renter Property Tax Credit. This schedule allows eligible residents to claim a property tax credit against their DC income tax liability. The total 2017 federal adjusted gross income (AGI) of your "tax filing unit" cannot exceed $50,500 (under age 70) or $61,900 (age 70 or older). **Do not claim this credit for an exempt property owned by a government, a house of worship or a non-profit organization. See Schedule H in this booklet.**

Note: If you are filing a D-40, you must file DC Schedule H with it. If you are not required to file a D-40 (or D-40EZ), the DC Schedule H can be filed by itself.

Schedule I, Additions to and Subtractions from Federal AGI. This schedule contains two calculations, one for additions and another for subtractions from federal AGI. See Schedule I in this booklet.

If you took the 30% or 50% federal bonus depreciation and/or the additional Internal Revenue Code (IRC) Section 179 expenses on your federal return, enter the total on Schedule I, Calculation A, Line 3.

Schedule N. DC Non-Custodial Parent EITC Claim. Use this schedule to determine whether a non-custodial parent making court-ordered child support payments may claim the DC EITC. See Schedule N in this booklet.

Schedule S, Supplemental Information and Dependents. If claiming dependents, use Schedule S to list each dependent's name, taxpayer identification number (TIN), relationship and date of birth (DOB). If filing head of household use Schedule S to report dependents or other qualifying non-dependent person. Do not include an exemption for the qualifying non-dependent person. Calculation G is used to determine the number of exemptions you may claim. Calculation J is used to determine the DC tax amount for married or registered domestic partners filing separately on the same return, or for married or registered domestic partners filing jointly on the same return when seeking injured spouse protection. You may also use Schedule S to claim an exemption for yourself or your spouse/registered domestic partner for being blind and/or over 65.

Schedule U, Additional Miscellaneous Credits and Contributions. This schedule lists certain additional non-refundable and refundable credits you may be able to claim. It also lists several contributions funds to which you may wish to contribute. See Schedule U in this booklet.

Schedule U includes the amount DC domiciliary taxpayers may claim as a credit for individual income tax paid to other state(s) if the income taxed by that state is derived from that state and that income is of a kind taxed by DC. The tax paid to a state is the total state tax liability shown on the state tax return. (It is not the state withholding shown on your Form W-2.) The credit is limited to the rate of tax charged in the District. If you are a statutory resident, the state in which you are domiciled gives you a credit for the taxes paid to DC.

Complete Calculation K on page 23, to determine your out of state credit. Enter the credit amount on Schedule U, Part 1a, Line 2. If you paid tax to more than one state, enter the respective amounts and other state codes in the spaces provided.

Credit for certain DC Government employees who are DC residents and first-time DC homebuyers. This $2,000 credit is available to all DC government employees, employees of a DC public charter school, and any person who has accepted an offer to be a DC police officer, firefighter, emergency medical technician, public school teacher or a teacher at a DC public charter school who enrolled in the **Employer Assisted Housing Program (EAHP)** offered by the DC Department of Housing and Community Development. The credit is available for a 5-year period. This credit is being phased out and shall not apply to a home purchase with a settlement date after March 30, 2015. Enter $2,000 on Schedule U, Part 1a, Line 5.

No DC credit is allowed for any other tax imposed by a state, including the following:

- Corporate franchise tax;
- License tax;
- Excise tax;
- Unincorporated business franchise tax; and
- Occupation tax.

Non-refundable Credits - There are two non-refundable credits, which took effect in 2014, for alternative fuel vehicle conversion and infrastructure. See D.C. Code Sections 47-1806.12 and 47-1806.13. A credit up to 50% of the costs for purchase and installation of qualified alternative fuel storage and dispensing or charging equipment per qualified alternative fuel vehicle refueling property or private residence. The credit shall not exceed $1,000 per vehicle charging station for a private residence and $10,000 per qualified alternative fuel vehicle refueling property or vehicle charging station. The cost of the purchase of the land on which the refueling or charging station will be located or the construction or purchase of any structure is not included in the equipment or labor costs. The unused credit can be carried over for two future years.

Calculation K Out-of-state income tax credit		
a Amount of income tax paid to other state(s), enter from the other state(s) return(s).	a	
b Income subject to income tax in other states and received while a resident of DC.	b	
c DC adjusted gross income from D-40, Line 14.	c	
d *Divide Line b by Line c. (Enter the percent.)*	d	
e DC Tax from D-40, Line 21.	e	
f Maximum out-of-state credit. *Multiply Line e by Line d.*	f	
g *Enter the lesser of Line a or Line f. Also enter on Schedule U, Part 1a Line 2.*	g	

A credit, not to exceed $19,000 per vehicle, up to the tax liability, for 50% of the cost of equipment and labor per vehicle for vehicle owners who modify their existing petroleum derived gasoline or diesel fuel vehicle into a vehicle capable of operating on one of a list of the listed acceptable operating fuels:

a. At least 85% Ethanol,
b. Natural gas,
c. Compressed natural gas,
d. Liquefied natural gas,
e. Liquefied petroleum gas,
f. Biodiesel (excluding kerosene),
g. Electricity from a vehicle charging station, or
h. Hydrogen.

Any unused credit for vehicle conversion cannot be carried forward.

If you are claiming one of these credits, complete the residential form, Alternative Fuel Vehicle Conversion and Infrastructure Credits available online only. Retrieve this form at MyTax.DC.gov, by clicking on 'Forms', 'Alternative Fuel Vehicle Infrastructure and Conversion Residential Form' under Individual Income and Fiduciary Tax Forms and Publications; attach it to the D-40, Schedule U.

If gross income derived from the operation of an alternative fuel dispensing or charging station exceeds $12,000, you must file a DC Form D-30, Unincorporated Franchise Tax Return.

The non-refundable tax credit for farm to food donations has been repealed effective April 7, 2017. Individuals may only claim this credit for donations made between January 1, 2017 and April 7, 2017. See DC Code §47-1806.14. The credit is limited to 50% of the value of the contribution and cannot exceed $2,500 per taxpayer per tax year. The amount of the credit exceeding the tax due may be carried forward for 5 tax years. If the taxpayer elects to claim this credit, no deduction under DC Code §47-1803.03(b) shall be allowed on account of the contribution.

Personal Information. Refer to General Instructions page 8.

Filing for a deceased taxpayer. Fill in the oval for a deceased taxpayer at the top of the page of the D-40.

If a taxpayer died in 2017 or 2018 before filing a return, a return must be filed for that person. Complete a D-40 on the correct year's tax return and provide the deceased person's information, not your own. Do not adjust the deceased's income, exemptions or deductions to reflect the date of death, unless a D-41 is being filed for the remainder of the year after the date of death. Tax preparers, other than the surviving spouse/registered domestic partner, such as executors, attorneys, or other personal representatives, must attach letters of administration. If a refund is due, all tax preparers must attach a completed FR-147, Statement of Persons Claiming Refund Due a Deceased Taxpayer, found on MyTax.DC.gov and a copy of the death certificate. Do not use the federal form to request a DC refund. Refunds will be issued by paper check only.

(**Note:** Calculations A and B are on Schedule I)

Calculation C Standard deduction for part-year DC residents		
a Your standard deduction. *See instructions, page 10.*	a	
b Number of days you lived in DC *from D-40, Line 2.*	b	
c *Divide Line a by the number 365 (366 if leap year).*	c	
d Part-year DC standard deduction. *Multiply Line c by Line b, enter here and on D-40, Line 16.*	d	

Calculation D DC Itemized deductions for part-year DC residents.		
a Total Itemized Deductions from Schedule A, Forms 1040 or 1040NR.	a	
b Portion of Line a that applies to the time you were a DC resident.	b	
c Portion of your state and local tax or state and local sales tax deduction from Schedule A, Line 5; or 1040NR, Schedule A, Line 1, that was paid to DC.	c	
d DC itemized deductions *Subtract Line c from Line b. If your District AGI is equal to or less than $200,000 ($100,000 if Married filing separately) stop here and enter this amount on Line 16 of the D-40.*	d	

Note: *If your District AGI is greater than $200,000 ($100,000 if Married filing separately) continue below to determine the allowable itemized deductions*

e Enter the sum of Form 1040 Schedule A Lines 4, 14 & 20 allocable to the time you were a DC resident.	e	
f Subtract amount on Line e from the amount on Line d.	f	
g Enter the amount of DC AGI.	g	
h Enter $200,000 (or $100,000 if MFS).	h	
i Subtract Line h entry from Line g entry.	i	
j Multiply Line i entry by 5%.	j	
k Subtract amount on Line j from amount on Line f *(If < 0, enter 0).*	k	
l Add the amounts on Lines e and k *(enter this on Line 16 of the D-40).*	l	

Filing Status

Refer to General Instructions, page 8.

Part-Year Residents

NOTE: A temporary absence (even a lengthy one) from your permanent home does not make you a part-year resident. If filing as a part-year resident, you will be given guidance for completing your D-40 throughout these instructions.

You are a part-year DC resident if, during the year, you moved out of DC with the intent to permanently leave or moved into DC with the intent to permanently stay.

A DC taxpayer present in DC for 183 days or more and not domiciled in DC during the tax year is a part-year resident for the period present in DC.

A DC taxpayer domiciled in DC during the tax year, is a full-time DC resident unless he or she changes domicile during the tax year. In such case, he or she will be a part-year resident for the period not domiciled in DC.

"Domicile" is where a person has his or her permanent home. To change domicile, you have to abandon the previous domicile and establish a new one in another state with the intent to remain.

If DC was your home or permanent residence for less than a year, fill in the oval on Line 2 of the D-40, complete the applicable month and day in the "from" and "to" boxes. Divide the number of days lived in DC by 365 (366 if leap year). Use that number (standard rounding to four decimal places) and multiply by your exemption, credit, additions or subtractions amount not previously prorated. Complete Calculation C for standard deduction and Calculation D for DC itemized deductions showing the type and amount of income received:

- During the time you resided in DC;
- During the time you were a non-resident; and
- The total income reported on your federal return.

Before completing the D-40, calculate the following:

- Income received when you were a resident of DC, and when you resided outside of DC; and
- Deductible expenses paid when you resided in DC and when you resided outside of DC. The same allocation is required for exemptions, credits, and other deductions.

If you received a state income tax refund while not a resident of DC; do not include it in DC income.

If you claimed itemized deductions on your federal income tax return, include, for DC purposes, only those relating to the time you were a DC resident. Your federal worksheet will assist you in completing Schedule I (Calculations A and B) and Calculation D (if applicable). Keep a copy of your worksheet, a copy of your tax return and all calculations.

If you resided in DC for only part of 2017, allocate your DC income and deductions attributable to the time of your DC residency. Also prorate your exemptions and credits by dividing the number of days you were a resident of DC by 365 (366 if leap year) and multiplying the result times the exemption/credit amount.

Example: *72 days of residency in DC divided by 365 (366 for leap year) equals 0.1973. As a joint taxpayer, your exemption amount is $3,550. Multiply $3,550 by 0.1973 and the result, $700 is the prorated amount for exemption.

January		February		March		
31	+	29	+	12	=	72 Days*

NOTE: We count all 29 days of February since it is a leap year. We divide the number of days by 366.

Standard deduction for part-year DC residents. Adjust your standard deduction to reflect the number of months you were a DC resident. Complete Calculation C on page 24.

Itemized deductions for part-year DC residents. Effective January 1, 2011, DC Official Code §47-1803.03 (b-4) provides that certain DC itemized deductions of DC taxpayers with over $200,000 of DC AGI ($100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of DC AGI in excess of $200,000 ($100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest and casualty or theft loss deduction.

If your DC deductions are limited and you were a part-year DC resident, complete Calculation D on page 24.

Number of exemptions for part-year DC residents. Reduce the full exemption amount to reflect the number of days you were a DC resident.

NOTE: Calculation G - Number of exemptions is on Schedule S - Supplemental Information and Dependents.

Credit for child and dependent care expenses for part-year DC residents. Complete the DC Form D-2441 and enter the amount from Line 5 on Line 22 of the D-40. Attach a copy of your DC Form D-2441.

Do not include income tax withheld for other states in the DC tax withheld, Line 30, D-40.

Income Information Section

- Copy Line a through d from the appropriate lines on the federal return. Do not recalculate any amounts or totals.
- Not all items will apply to you. Fill in only those that do. If the amount is zero, leave the line blank.
- If you had a loss for Lines b, c, d, 3, 6, 14 or 20, fill in the "Fill in if loss" oval to indicate that the figure entered is a negative one. Do not enter a minus sign or brackets in the boxes.

Line a Wages, salaries, unemployment compensation, and/or tips
Enter the amount from your federal 1040,1040a, 1040EZ, 1040NR, or 1040NREZ, plus any unemployment compensation received.

All unemployment compensation received in 2017 is taxable.

Line b Business income or loss
Enter the amount from your 1040 or 1040NR. If you had gross income from DC sources, of more than $12,000 from a unincorporated business or business activity, do not include on the D-40. You are required to file a D-30 return.

Line c Capital gains or loss
Enter the amount from your 1040 or 1040NR. The maximum allowable annual capital loss claim is $3000 ($1500 if married or registered domestic partner filing separately).

If you had farm income or loss, enter on Line c the amount on Line 18 of your 1040 or Line 19 of your 1040NR in the amount entered on Line c. If a loss, fill in the oval.

For DC tax purposes, upon disposing of an asset not fully depreciated, compute the capital gain/loss reported on your federal return for the year of disposition excluding any bonus depreciation.

Line d Rental real estate, royalties, S corporations, trusts, etc
Enter the amount from your 1040 or 1040NR.

Calculation F DC Itemized deductions for full-year DC residents		
a Total itemized deductions from Form 1040, 1040NR, 1040NR-EZ.	a	
b State and local income tax or state and local general sales tax deduction from 1040, or 1040NR.	b	
c DC itemized deductions. *Subtract Line b from Line a, If your District AGI is equal to or less than $200,000 ($100,000 if Married filing separately), stop here and enter this amount on Line 16 of the D-40.*	c	

Note: *If your District AGI is greater than $200,000 ($100,000 if Married filing separately) continue below to determine the allowable itemized deductions*

d Enter the sum of Form 1040 Schedule A Lines 4, 14 & 20.	d	
e Subtract amount on Line d from the amount on Line c.	e	
f Enter the amount of DC AGI.	f	
g Enter $200,000 (or $100,000 if MFS).	g	
h Subtract Line g entry from Line f entry.	h	
i Multiply Line h entry by 5%.	i	
j Subtract amount on Line i from amount on Line e *(if < 0, enter 0).*	j	
k Add the amounts on Lines d and j *(enter this on Line 16 of the D-40).*	k	

Note*: Calculation G – *Number of exemptions is on Schedule S – Supplemental Information and Dependents.

If you had gross income, from DC sources, of more than $12,000 from a unincorporated business or business activity, including rents and royalties, do not include on D-40. You are required to file a D-30 return. File a DC Form D-30, Unincorporated Franchise Tax Return if capital is a material income producing factor. An S Corporation must file a D-20, Corporate Franchise Tax Return.

Computation of DC Gross and Adjusted Gross Income

Line 3 Federal adjusted gross income
Enter the amount from 1040, 1040A, 1040EZ, 1040NR, or 1040NR. Include your taxable portion of pension/annuity in your federal adjusted gross income.
NOTE: Any grants and stipends received by certain DC public or charter school teachers under the Housing Support for Teachers Act of 2007 are subject to both federal and DC income tax.

Additions to DC Income

Line 4 Franchise Tax
Enter any franchise tax deducted on a federal business tax return, from federal Forms 1065 or 1120S.

Line 5 Other additions from DC Schedule I
Enter the amount from Line 8 of Calculation A, Schedule I.

Line 6 Add Lines 3, 4 and 5
Add federal adjusted gross income, franchise tax deducted and additions to DC income. Fill in oval if loss.

Subtractions from DC Income

Line 7 Income received during period of non-residence
For each type of income reported on your federal 1040, determine the amount you received when you resided in DC. Subtract that amount from your total income and enter the results on Line 7.

Line 8 Taxable refunds, credits or offset of state and local income tax
Enter the amount from your 1040 or 1040NR.

Line 9 Taxable amount of social security and tier 1 railroad retirement
Enter the amount from 1040 or 1040A.

Line 10 Income reported and taxed this year on a DC franchise or fiduciary return (D-20, D-30 or D-41)
If the income reported on your 1040 included income reported and taxed on a DC franchise or DC fiduciary return, enter that amount here. Provide the taxpayer identification number (TIN) and your share of the income reported. Refer to General Instructions, page 8 regarding TINs. Include the TIN on page 2 of the Schedule S.

Line 11 DC and federal government survivor benefits
If you are an annuitant's survivor and 62 years of age or older as of December 31, 2017, enter the total survivor benefits (do not include Social Security survivor benefits).

Line 12 Other subtractions from DC Schedule I

Line 13 Total subtractions from DC Income
Add Lines 7-12

Calculation I/Tax Rate Schedule

If your taxable income from D-40, Line 20 is:

Not over $10,000	4% of the taxable income
Over $10,000 but not over $40,000	$400, plus 6% of the excess over $10,000
Over $40,000 but not over $60,000	$2,200, plus 6.5% of the excess over $40,000
Over $60,000 but not over $350,000	$3,500, plus 8.5% of the excess over $60,000
Over $350,000 but not over $1,000,000	$28,150, plus 8.75% of the excess above $350,000
Over $1,000,000	$85,025, plus 8.95% of the excess above $1,000,000

DC Adjusted Gross Income

Line 14 DC adjusted gross income
Line 6 minus Line 13.

DC Taxable Income

Line 15 Deduction type
Indicate which type of deduction (itemized or standard) you are taking by filling in the appropriate oval. You must take the same type of deduction on your DC return as you took on your federal return.

Line 16 DC deduction amount
Do not copy the amount from your federal return. DC amounts are different from those allowed on your federal return.

Standard deduction. Reference page 10 of the General Instructions. Part-year DC residents, reference page 25.

Itemized deductions. Do not copy the amount from your federal return. DC amounts are different from those allowed on your federal return.

Clarification: To the extent that a taxpayer's itemized deductions are limited at the federal level because IRS Form 1040 Line 38 is greater than $150,000, only the pro rata amount of the state and local tax deduction that was actually allowed after the limitation, should be subtracted from the federal Schedule A Line 29 amount. The only time 100% of the state and local taxes should be subtracted from the federal itemized deductions allowed is when the amount on Line 38 of the Form 1040 is equal to or less than $150,000.

If your DC AGI is $200,000 or less, complete Calculation F on page 26. DC income taxes paid are not deductible on your DC return. Therefore, reduce your federal itemized deductions amount by those taxes before entering the total on your DC return.

Effective January 1, 2011, DC Official Code §47-1803.03 (b-4) provides that certain DC itemized deductions of DC taxpayers with over $200,000 of DC AGI ($100,000 for a separate return filed by a married individual) will be limited. Reduce the DC itemized deduction amount by 5% of DC AGI in excess of $200,000 ($100,000 for a separate return filed by a married individual). The itemized deductions that are not subject to the 5% limitation are medical and dental expenses, expenses incurred in the production of investment interest and casualty or theft loss deduction.

If your DC deductions are limited, complete Calculation F on page 26.

Line 17 Number of exemptions
Reference page 10 of the General Instructions.

Line 18 Exemption amount
Reference page 10 of the General Instructions. The amount of the personal exemption otherwise allowable for the taxable year in the case of an individual whose federal adjusted gross income exceeds $150,000 shall be reduced by 2% for every $2,500 **(or fraction thereof)** by which the taxpayer's federal adjusted gross income for the taxable year exceeds $150,000. No amount of the personal exemption shall be available for the federal adjusted gross income in excess of $275,000.

Line 19
Add Lines 16 and 18.

Line 20 DC taxable income
Subtract Line 19 from Line 14. Enter the result, if it is a minus, fill in the oval.

Calculation L - Comparison of DC Low Income Credit and the DC Earned Income Tax Credit. **DO NOT TAKE BOTH**

a Child and dependent care credit from D-40, Line 22.	a	
b DC Schedule U, Line 8 (nonrefundable credits).	b	
c *Add Line a and Line b.*	c	
d Tax from D-40, Line 21.	d	
e Subtract Line c amount from Line d amount.	e	
f DC Low Income Credit from table on page 17.	f	
g Enter the lesser of Line e or Line f amounts.	g	
h Federal Earned Income Credit from Federal Form 1040, 1040A, or 1040EZ.	h	
i DC Earned Income Tax Credit for filers with qualifying children. Multiply Line H x .40	i	
j DC Earned Income Tax Credit for filers without qualifying children. From DC Earned Income Tax Credit Worksheet for Filers Without a Qualifying Child.	j	

The Line f Low Income Credit and the Line i and Line j Earned Income Tax Credit have to be prorated to the time of residency for part-year residents.

If Line g amount exceeds Line i or Line j amount, enter it on D-40, Line 24.

If Line i or Line j amount exceeds Line g amount, enter it on D-40, Line 27d or Line 27e.

Line 21 Tax
If Line 20 is $100,000 or less, use the tax tables on pages 59-68 to determine your tax. If Line 20 is more than $100,000, use Calculation I on page 27 to determine your tax.

Married or registered domestic partners filing separately on the same return
Before completing Calculation J, the tax computation, on Schedule S, you must determine each person's separate federal AGI, additions to income, subtractions from income, deductions, number of exemptions and exemption amount. You must combine the separate amounts for each person before making entries on Lines 22-33 of the D-40.

DC tax, credits, and payments

The credits claimed on Lines 22, 23 and 24 are non-refundable, which means they can reduce the taxes you owe, but they will not result in a tax refund. The credits you claim on Lines 27d or 27e, 28 and 29 are refundable credits, which means if these credits plus any tax payments are greater than your total tax due, you may receive a refund.

Line 22 Credit for child and dependent care expenses
Do not claim this credit if your filing status is married filing separately. If your status is married or registered domestic partner filing separately on the same return, you may claim the credit and divide it between spouses/registered domestic partners any way you wish.

If you were a full-year DC resident, to figure your DC credit, multiply by .32, the amount from federal Form 2441, Line 9. Enter the result on Line 22 of the D-40. (Do not use the DC Form D-2441.)

If you were eligible for the Child and Dependent Care Credit but did not claim it for federal purposes, complete the federal Form 2441, multiply the result by .32 and claim the DC credit for child and dependent care expenses.

Line 23 Non-refundable credits from DC Schedule U
This entry is the total of non-refundable amounts from DC Schedule U, Part 1a, Line 8.

Line 24 DC Low Income Credit
Refer to General Instructions, page 11.

Line 24a
Enter the number of exemptions claimed on your federal return if claiming LIC.

Line 25 Total non-refundable credits
Add Lines 22, 23 and 24.

Line 26 Total tax
Subtract Line 25 from Line 21. If Line 21 is less than Line 25, leave Line 26 blank.

Line 27 DC EITC
Refer to General Instructions, page 11.

Line 27a Qualified EITC children
Refer to General Instructions, page 11.

Line 27b Enter your earned income amount.

Line 27c Enter your federal earned income credit (for taxpayers with qualifying children only).

Line 27d Multiply federal EIC x.40 and enter result (for taxpayers with qualifying children only).

Line 27e For filers without qualifying children, use the DC Earned Income Tax Credit Worksheet For Filer Without a Qualifying Child to determine your DC EITC and enter result.

Line 28 Property tax credit
If you filed a DC Schedule H, Homeowner and Renter Property Tax Credit, enter the amount from the appropriate Line (6 or 10). See the instructions in this booklet for assistance in completing Schedule H. If you are filing a D-40 and Schedule H, attach Schedule H to your D-40.

Line 29 Refundable credits from DC Schedule U
Complete Schedule U, Part 1b. Attach Schedule U to your D-40. See Schedule N, DC Non-Custodial Parent EITC Claim, to determine if you are eligible to claim this credit. If you complete a Schedule N, attach it to your D-40.

Line 30 DC income tax withheld
Add the amount of DC income tax withheld as shown on your 2017 federal Forms W-2 and applicable 1099 that show DC tax withheld.

Line 31 2017 Estimated income tax payments and amount applied from 2016 return
Enter the total of your 2017 DC estimated income tax payments and any amount applied from your 2016 return as a carry forward. If you are filing separate returns and paid estimated income tax payments, you and your spouse/registered domestic partner must divide the payments according to which spouse/registered domestic partner paid them. You cannot arbitrarily allocate the estimated payments between you.

Line 32 Tax paid with extension of time to file
If you filed Form FR-127, Extension of Time to file a DC Income Tax Return, enter the amount you paid with the FR-127.

Line 33 Tax paid with original return if this is an amended return

Line 34 Total payments and refundable credits
Add Lines 27d or 27e, and Lines 28-33.

Line 35 Tax due
Subtract Line 34 from Line 26.

Line 36 Amount overpaid
Subtract Line 26 from Line 34.

Line 37 Amount applied to your 2018 estimated tax

Line 38 Underpayment interest
Fill in the oval if Form D-2210 is attached.

D-2210:Underpayment of Estimated Income Tax By Individuals
You may use this form to calculate your underpayment interest when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and enter the interest amount on Line 38 of the D-40. If you do not wish to calculate the interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due. You may also complete this form if you believe the interest assessed by OTR for underpayment of estimated income tax is incorrect.

Line 39 Contribution amount from Schedule U, Part II, Line 5 or 6. (Cannot exceed refund amount on Line 41.) Reference General Instructions, page 15.

Line 40 Total amount due
Add Lines 35, 38 and 39.
You must pay this amount in full with your return. See page 6 for payment options under General Instructions.

If you wish to contribute and you are not due a refund or do not owe additional tax, please enter the total contribution amount on Line 39. Make your payment payable to the DC Treasurer and include it with your return.

Line 41 Net Refund
Subtract total of Lines 37, 38 and 39 from Line 36.

Be sure to use the PO Box 96145 mail label from the back flap of the return envelope when mailing your return, requesting a refund.

If you answer yes to the question, "Will this refund go to an account outside of the U.S.", you will be issued a paper check in lieu of direct deposit. See page 15 of the General Instructions.

Line 42 Injured spouse protection
Fill in the oval if either spouse is claiming injured spouse protection. Complete Calculation J on Schedule S even if married filing jointly and attach IRS Form 8379 (Injured Spouse Allocation).

Key website resources

DC Official Code
www.lexisnexis.com/hottopics/dccode/

DC Regulations
www.dcregs.dc.gov/

DC Tax Forms/Publications
MyTax.DC.gov

Mailing Address for Returns
MyTax.DC.gov

Electronic Funds Transfer (EFT) Guide
MyTax.DC.gov

NACHA Guidelines
www.nacha.org/

Social Security Administration
www.ssa.gov/

Internal Revenue Service
www.irs.gov

Government of the District of Columbia

2017 D-40 Individual Income Tax Return

1 7 0 4 0 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Your telephone number

Fill in ◯ *if:* Filing an **amended return**. *See instructions.*
Fill in ◯ *if:* Filing for a deceased taxpayer *See instructions.*

OFFICIAL USE ONLY
Vendor ID#0000

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY)

Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and suite/apartment number if applicable)

City State Zip Code +4

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

1 *Fill in only one:*

◯ Single, ◯ Married filing jointly, ◯ Married filing separately, ◯ Dependent claimed by someone else

◯ Married filing separately on same return *Enter combined amounts for Lines 4–42. See instructions.*

◯ Registered domestic partners filing jointly or ◯ filing separately on same return

◯ Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*

◯ Qualifying widow(er) with dependent child *Enter qualifying dependent information on Schedule S.*

2 *Fill in if you are:* ◯ Part-year resident in DC from (MMDD) to (MMDD) *See instructions.*

● Complete your federal return first – Enter your dependents' information on DC Schedule S ●

Income Information

Round cents to nearest dollar. If amount is zero, leave line blank; if minus, enter amount and fill in oval.

a	Wages, salaries, unemployment compensation and/or tips, *see instructions.*		a $ .00
b	Business income or loss, *see instructions.*	**Fill in if loss** ◯	b $ .00
c	Capital gain (or loss).	**Fill in if loss** ◯	c $ .00
d	Rental real estate, royalties, partnerships, etc.	**Fill in if loss** ◯	d $ .00

Computation of DC Gross and Adjusted Gross Income

3	Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ	**Fill in if loss** ◯	3 $ .00

Additions to DC Income

4	Franchise tax deducted on federal forms, *see instructions.*		4 $ .00
5	Other additions from DC Schedule I, Calculation A, Line 8.		5 $ .00
6	Add Lines 3, 4 and 5.	**Fill in if loss** ◯	6 $ .00

Subtractions from DC Income

7	Part year residents, enter income received during period of nonresidence, *see instructions.*		7 $ .00
8	Taxable refunds, credits or offsets of state and local income tax.		8 $ .00
9	Taxable amount of social security and tier 1 railroad retirement		9 $ .00
10	Income reported and taxed this year on a DC franchise or fiduciary return.		10 $ .00
11	DC and federal government survivor benefits, *see instructions.*		11 $ .00
12	Other subtractions from DC Schedule I, Calculation B, Line 16.		12 $ .00
13	Total subtractions from DC income, Lines 7-12.		13 $
14	DC adjusted gross income, Line 6 minus Line 13.	**Fill in if loss** ◯	14 $ .00

Enter your last name.

Enter your TIN

1 7 0 4 0 0 1 2 0 0 0 0

15 Deduction type. *Take the same type as you took on your federal return. Fill in which type:*
Standard or Itemized *See instructions for amount to enter on Line 16.*

16 DC deduction amount. *Do not copy from federal return. For amount to enter, see instructions.* 16 $ .00

17 Number of exemptions. *If more than 1, or if you or your spouse/registered domestic partner are over 65 or blind, attach a completed Calculation G, Schedule S.* 17

18 Exemption amount. *Multiply $1,775 by number on line 17. Part-year DC residents, see instructions on page 25. If federal AGI is greater than $150,000, see instructions on page 27.* 18 $ .00

19 Add Lines 16 and 18. 19 $ .00

20 DC taxable income. *Subtract Line 19 from Line 14. Enter result.* Fill in if loss 20 $ .00

DC tax, credits and payments

21 Tax. *If Line 20 is $100,000 or less, use tax tables to find the tax, If more, use Calculation I in instructions.* 21 $ .00
Fill in if filing separately on same return. *Complete Calculation J on Schedule S.*

22 Credit for child and dependent care expenses $ .00 X .32 Enter result > 22 $ .00
From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441

23 Non-refundable credits from DC Schedule U, Part 1a, Line 8. *Attach Schedule U.* 23 $ .00

24 DC Low Income Credit. *Use Calc. LIC/EITC to see if LIC or EITC is a greater benefit. See instructions.* 24 $ .00

24a Enter the number of exemptions claimed on your federal return if claiming LIC. 24a

25 Total non-refundable credits. *Add Lines 22, 23 and 24.* 25 $ .00

26 Total tax. *Subtract Line 25 from Line 21. If Line 21 is less than Line 25 leave Line 26 blank.* 26 $ .00

27 DC Earned Income Tax Credit *Leave blank if you took Line 24 DC Low Income Credit (LIC).*

27a Enter the number of qualified EITC children. 27b Enter earned income amount 27b $ .00

27c For filers **with** qualifying children. Enter federal EIC $ .00 X .40 Enter result > 27d $ .00

27e For filers **without** qualifying children. *See instructions for special calculations.* Enter result > 27e $ .00

28 Property Tax Credit. *From your DC Schedule H; attach a copy.* 28 $ .00

29 Refundable credits from DC Schedule U, Part 1b, Line 3. *Attach Schedule U.* 29 $ .00

30 DC income tax withheld *shown on Forms W-2 and 1099. Attach these forms.* 30 $ .00

31 2017 estimated income tax payments and amount applied from 2016 return. 31 $ .00

32 Tax paid with extension of time to file. 32 $ .00

33 Tax paid with original return if this is an amended return. 33 $ .00

34 Total payments and refundable credits. *Add Lines 27d or 27e and 28–33.* 34 $ .00

35 Tax Due. *Subtract Lines 34 from Line 26.* 35 $ .00

36 Amount overpaid. *Subtract Lines 26 from Line 34.* 36 $ .00

37 Amount applied to your 2018 estimated tax. 37 $ .00

38 Underpayment Interest. **Fill in the oval if Form D-2210 is attached.** 38 $ .00

39 Contribution amount from Schedule U, Part II, Line 5 or 6. (Cannot exceed refund amount on Line 41) 39 $ .00

40 Total Amount Due. *Add Lines 35, 38 and 39.* 40 $ .00

41 Net Refund. *Subtract total of Lines 37, 38 and 39 from Line 36.* 41 $ .00
Will this refund go to an account outside the U.S.? *Yes* *No* *See instructions.*

42 Fill in if either spouse is claiming injured spouse protection.

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.gov.

Mark one refund choice: Direct deposit Reliacard (See instructions) Paper check

Direct Deposit. *To have your refund deposited to your* ***checking OR*** ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

Third party designee *To authorize another person to discuss this return with OTR, fill in here* *and enter the name and phone number of that person. See instructions.*

Designee's name Phone number

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature Date Preparer's signature Date

Spouse's/registered domestic partner's signature if filing jointly or separately on same return Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

Government of the District of Columbia

2017 D-40 Individual Income Tax Return

1 7 0 4 0 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

STAPLE OTHER DOCUMENTS IN UPPER LEFT IN BACK

Personal information

Your telephone number

Fill in ◯ *if:* Filing an **amended return**. *See instructions.*
Fill in ◯ *if:* Filing for a deceased taxpayer *See instructions.*

OFFICIAL USE ONLY
Vendor ID#0000

Your taxpayer identification number (TIN) ***and*** Date of Birth (MMDDYYYY)

Spouse's/registered domestic partner's TIN ***and*** Date of Birth (MMDDYYYY)

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and suite/apartment number if applicable)

City State Zip Code +4

STAPLE W-2s AND ANY OTHER WITHHOLDING STATEMENTS HERE

Filing status

1 *Fill in only one:*

◯ Single, ◯ Married filing jointly, ◯ Married filing separately, ◯ Dependent claimed by someone else

◯ Married filing separately on same return *Enter combined amounts for Lines 4–42. See instructions.*

◯ Registered domestic partners filing jointly or ◯ filing separately on same return

◯ Head of household *Enter qualifying dependent and/or non-dependent information on Schedule S.*

◯ Qualifying widow(er) with dependent child *Enter qualifying dependent information on Schedule S.*

2 *Fill in if you are:* ◯ Part-year resident in DC from (MMDD) to (MMDD) *See instructions.*

● Complete your federal return first – Enter your dependents' information on DC Schedule S ●

Income Information

Round cents to nearest dollar. If amount is zero, leave line blank; if minus, enter amount and fill in oval.

a	Wages, salaries, unemployment compensation and/or tips, *see instructions.*		a $ .00
b	Business income or loss, *see instructions.*	**Fill in if loss** ◯	b $ .00
c	Capital gain (or loss).	**Fill in if loss** ◯	c $ .00
d	Rental real estate, royalties, partnerships, etc.	**Fill in if loss** ◯	d $ .00

Computation of DC Gross and Adjusted Gross Income

3	Federal adjusted gross income. From adjusted gross income lines on federal Forms 1040, 1040A, 1040EZ, 1040NR, or 1040NR-EZ	**Fill in if loss** ◯	3 $ .00

Additions to DC Income

4	Franchise tax deducted on federal forms, *see instructions.*		4 $ .00
5	Other additions from DC Schedule I, Calculation A, Line 8.		5 $ .00
6	Add Lines 3, 4 and 5.	**Fill in if loss** ◯	6 $ .00

Subtractions from DC Income

7	Part year residents, enter income received during period of nonresidence, *see instructions.*		7 $ .00
8	Taxable refunds, credits or offsets of state and local income tax.		8 $ .00
9	Taxable amount of social security and tier 1 railroad retirement		9 $ .00
10	Income reported and taxed this year on a DC franchise or fiduciary return.		10 $ .00
11	DC and federal government survivor benefits, *see instructions.*		11 $ .00
12	Other subtractions from DC Schedule I, Calculation B, Line 16.		12 $ .00
13	Total subtractions from DC income, Lines 7-12.		13 $
14	DC adjusted gross income, Line 6 minus Line 13.	**Fill in if loss** ◯	14 $ .00

Enter your last name.

Enter your TIN

1 7 0 4 0 0 1 2 0 0 0 0

15 Deduction type. *Take the same type as you took on your federal return. Fill in which type:*
Standard or Itemized *See instructions for amount to enter on Line 16.*

16 DC deduction amount. *Do not copy from federal return. For amount to enter, see instructions.* 16 $ .00

17 Number of exemptions. *If more than 1, or if you or your spouse/registered domestic partner are over 65 or blind, attach a completed Calculation G, Schedule S.* 17

18 Exemption amount. *Multiply $1,775 by number on line 17. Part-year DC residents, see instructions on page 25. If federal AGI is greater than $150,000, see instructions on page 27.* 18 $ .00

19 Add Lines 16 and 18. 19 $ .00

20 DC taxable income. *Subtract Line 19 from Line 14. Enter result.* Fill in if loss 20 $ .00

DC tax, credits and payments

21 Tax. *If Line 20 is $100,000 or less, use tax tables to find the tax, If more, use Calculation I in instructions.* 21 $ .00
Fill in if filing separately on same return. *Complete Calculation J on Schedule S.*

22 Credit for child and dependent care expenses $ .00 X .32 Enter result > 22 $ .00
From federal Form 2441; if part-year DC resident, from Line 5, DC Form 2441

23 Non-refundable credits from DC Schedule U, Part 1a, Line 8. *Attach Schedule U.* 23 $ .00

24 DC Low Income Credit. *Use Calc. LIC/EITC to see if LIC or EITC is a greater benefit. See instructions.* 24 $ .00

24a Enter the number of exemptions claimed on your federal return if claiming LIC. 24a

25 Total non-refundable credits. *Add Lines 22, 23 and 24.* 25 $ .00

26 Total tax. *Subtract Line 25 from Line 21. If Line 21 is less than Line 25 leave Line 26 blank.* 26 $ .00

27 DC Earned Income Tax Credit *Leave blank if you took Line 24 DC Low Income Credit (LIC).*

27a Enter the number of qualified EITC children. 27b Enter earned income amount 27b $ .00

27c For filers **with** qualifying children. Enter federal EIC $ .00 X .40 Enter result > 27d $ .00

27e For filers **without** qualifying children. *See instructions for special calculations.* Enter result > 27e $ .00

28 Property Tax Credit. *From your DC Schedule H; attach a copy.* 28 $ .00

29 Refundable credits from DC Schedule U, Part 1b, Line 3. *Attach Schedule U.* 29 $ .00

30 DC income tax withheld *shown on Forms W-2 and 1099. Attach these forms.* 30 $ .00

31 2017 estimated income tax payments and amount applied from 2016 return. 31 $ .00

32 Tax paid with extension of time to file. 32 $ .00

33 Tax paid with original return if this is an amended return. 33 $ .00

34 Total payments and refundable credits. *Add Lines 27d or 27e and 28–33.* 34 $ .00

35 Tax Due. *Subtract Lines 34 from Line 26.* 35 $ .00

36 Amount overpaid. *Subtract Lines 26 from Line 34.* 36 $ .00

37 Amount applied to your 2018 estimated tax. 37 $ .00

38 Underpayment Interest. **Fill in the oval if Form D-2210 is attached.** 38 $ .00

39 Contribution amount from Schedule U, Part II, Line 5 or 6. (Cannot exceed refund amount on Line 41) 39 $ .00

40 Total Amount Due. *Add Lines 35, 38 and 39.* 40 $ .00

41 Net Refund. *Subtract total of Lines 37, 38 and 39 from Line 36.* 41 $ .00
Will this refund go to an account outside the U.S.? *Yes* *No* *See instructions.*

42 Fill in if either spouse is claiming injured spouse protection.

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.gov.

Mark one refund choice: Direct deposit Reliacard (See instructions) Paper check

Direct Deposit. *To have your refund deposited to your* ***checking OR*** ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

Third party designee *To authorize another person to discuss this return with OTR, fill in here* *and enter the name and phone number of that person. See instructions.*

Designee's name Phone number

Signature Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on information available to the preparer.

Your signature Date Preparer's signature Date

Spouse's/registered domestic partner's signature if filing jointly or separately on same return Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

Government of the District of Columbia

2017 D-40WH Withholding Tax Schedule

1 7 0 4 0 W 1 1 0 0 0 0

Enter DC withholding information below.
Attach W-2's and/or 1099's to Form D-40 or D-40EZ

THIS FORM MUST BE FILED IN ORDER TO RECEIVE CREDIT FOR TAX WITHHELD

Important: Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID#0000

Primary last name shown on Form D-40 or D-40EZ

Taxpayer Identification Number (TIN)

1	A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
	Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**

2	A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
	Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**

3	A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
	Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**

Total DC tax withheld from column C above..... $ .00

If you have DC withholding on multiple pages, add the totals together and enter the GRAND total on Form D-40EZ, Line 11 or D-40, Line 30.

Last name and TIN

4	A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
	Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**

5	A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
	Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**

6	A - Employer or Payor Information	B - Employee or Taxpayer Information	C - DC Tax Withheld
	Employer ID or Payor ID from W-2 or 1099 Employer or Payor Name Address City State Zip Code + 4	Name Taxpayer Identification Number Income Subject to DC Withholding $ .00 from Box #1 of W-2 or the appropriate box from 1099	DC Withholding from Box #17 of W-2 or the appropriate box from 1099 $ .00 Check the appropriate box W-2 1099 Enter State Abbreviation from Box #15 of W-2 or the appropriate box from 1099 **Enter DC Withholding Only**

Total DC tax withheld from column C above..... $ .00

If you have DC withholding on multiple pages, add the totals together and enter the GRAND total on Form D-40EZ, Line 11 or D-40, Line 30.

Government of the District of Columbia

2017 SCHEDULE S Supplemental Information and Dependents

1 7 0 4 0 0 1 3 0 0 0 0

Unless instructed otherwise –
If you fill in any part of this schedule, attach it to your D-40.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID#0000

Enter your last name *Enter your TIN*

Dependents *If you have more than 8 dependents, list them on an attachment.*

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

Head of household filers

Do not enter your information

TIN of qualifying non-dependent person Date of Birth of qualifying non-dependent person (MMDDYYYY)

First name of qualifying non-dependent person M.I. Last Name

Last name and TIN

Calculation G Number of exemptions.

Do not attach Schedule S to your D-40 if you only filled in Lines a and i and have not filled in any other section of Schedule S.

a	Enter 1 for yourself and	a
b	Enter 1 if you are filing as a head of household and	b
c	Enter 1 if you are age 65 or over and	c
d	Enter 1 if you are blind	d
e	Enter number of dependents	e
f	Enter 1 for your spouse or registered domestic partner filing jointly or filing separately on same return	f
g	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over	g
h	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind	h
i	Total number of exemptions *Add Lines a–h, enter here and on D-40, Line 17.*	i

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Combine amounts on Line l.

			You	*Your spouse/registered domestic partner*
a	Federal adjusted gross income. **Fill in if loss** *If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.*	a	$ .00	$ .00
b	Total additions to federal adjusted gross income. *Enter each person's portion of additions entered on D-40, Lines 4 and 5.*	b	$ .00	$ .00
c	Add Lines a and b. **Fill in if loss**	c	$ .00	$ .00
d	Total subtractions from federal adjusted gross income. *Enter each person's portion of subtractions entered on D-40, Line 13.*	d	$ .00	$ .00
e	DC adjusted gross income. *Subtract Line d from Line c.* **Fill in if loss**	e	$ .00	$ .00
f	Deduction amount. *Enter each person's portion of the amount entered on D-40, Line 16. (You may allocate this amount as you wish.)*	f	$ .00	$ .00
g	Number of exemptions. *Total must equal Calculation G, Line i.*	g		
h	Exemption amount. *Enter each person's portion of exemption amount entered on D-40, Line 18. *If either column AGI exceeds $150,000, see instructions page 27.*	h	$ .00	$ .00
i	Add Lines f and h.	i	$ .00	$ .00
j	Taxable income. *Subtract Line i from Line e.* **Fill in if loss**	j	$ .00	$ .00
k	Tax. *If Line j is $100,000 or less, use tax tables. If more than $100,000, use Calculation I in instructions.*	k	$ .00	$ .00
l	*Add the amounts on Line k, enter here and on D-40, Line 21.*	l	$ .00 *Total tax*	

List TINs associated with Income **reported and taxed** on Franchise and Fiduciary Returns for the amount listed **on D-40, Line 10.**

a	b	c
d	e	f
g	h	i

Government of the District of Columbia

2017 SCHEDULE S Supplemental Information and Dependents

1 7 0 4 0 0 1 3 0 0 0 0

Unless instructed otherwise –
If you fill in any part of this schedule, attach it to your D-40.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID#0000

Enter your last name *Enter your TIN*

Dependents *If you have more than 8 dependents, list them on an attachment.*

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

First name M.I. Last Name
Taxpayer identification number Relationship Date of Birth (MMDDYYYY)

Head of household filers

Do not enter your information

TIN of qualifying non-dependent person Date of Birth of qualifying non-dependent person (MMDDYYYY)

First name of qualifying non-dependent person M.I. Last Name

Last name and TIN

Calculation G Number of exemptions.

Do not attach Schedule S to your D-40 if you only filled in Lines a and i and have not filled in any other section of Schedule S.

a	Enter 1 for yourself and	a
b	Enter 1 if you are filing as a head of household and	b
c	Enter 1 if you are age 65 or over and	c
d	Enter 1 if you are blind	d
e	Enter number of dependents	e
f	Enter 1 for your spouse or registered domestic partner filing jointly or filing separately on same return	f
g	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over	g
h	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind	h
i	Total number of exemptions *Add Lines a–h, enter here and on D-40, Line 17.*	i

Calculation J Tax computation for married or registered domestic partners filing separately on the same DC return.

Enter separate amounts in each column. Combine amounts on Line l.

			You	*Your spouse/registered domestic partner*
a	Federal adjusted gross income. **Fill in if loss** *If you and your spouse filed a joint federal return, enter each person's portion of federal adjusted gross income. Registered domestic partners should enter the federal AGI reported on their separate federal returns.*	a	$ .00	$ .00
b	Total additions to federal adjusted gross income. *Enter each person's portion of additions entered on D-40, Lines 4 and 5.*	b	$ .00	$ .00
c	Add Lines a and b. **Fill in if loss**	c	$ .00	$ .00
d	Total subtractions from federal adjusted gross income. *Enter each person's portion of subtractions entered on D-40, Line 13.*	d	$ .00	$ .00
e	DC adjusted gross income. *Subtract Line d from Line c.* **Fill in if loss**	e	$ .00	$ .00
f	Deduction amount. *Enter each person's portion of the amount entered on D-40, Line 16. (You may allocate this amount as you wish.)*	f	$ .00	$ .00
g	Number of exemptions. *Total must equal Calculation G, Line i.*	g		
h	Exemption amount. *Enter each person's portion of exemption amount entered on D-40, Line 18. *If either column AGI exceeds $150,000, see instructions page 27.*	h	$ .00	$ .00
i	Add Lines f and h.	i	$ .00	$ .00
j	Taxable income. *Subtract Line i from Line e.* **Fill in if loss**	j	$ .00	$ .00
k	Tax. *If Line j is $100,000 or less, use tax tables. If more than $100,000, use Calculation I in instructions.*	k	$ .00	$ .00
l	*Add the amounts on Line k, enter here and on D-40, Line 21.*	l	$ .00 *Total tax*	

List TINs associated with Income **reported and taxed** on Franchise and Fiduciary Returns for the amount listed **on D-40, Line 10.**

a	b	c
d	e	f
g	h	i

Government of the District of Columbia

2017 SCHEDULE H Homeowner and Renter Property Tax Credit

1 7 9 9 8 0 1 1 0 0 0 0

Important: Read eligibility requirements before completing.
Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY Vendor ID#0000

Personal information

Your daytime telephone number

Your taxpayer identification number (TIN)

Spouse's/registered domestic partner's TIN

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Mailing address (number, street and suite/apartment number if applicable)

City State Zip Code +4

Address of **DC** property (number, street and suite/apartment number if applicable) for which you are claiming the credit if different from above

Type of property for which you are claiming the credit. Fill in only one: House Apartment Rooming house Condominium

◆ **Complete Section A or Section B, whichever applies.** ◆ Do not claim this credit for an exempt property owned by a government, a house of worship or a non-profit organization

Round cents to nearest dollar. If amount is zero, leave line blank.

Section A Credit claim based on rent paid

1 Federal adjusted gross income of the tax filing unit *From **Line 32**, on page 2* (see instructions) 1 $ .00

2 Money from other sources used to pay rent not included in federal AGI:

a. Source _____ $ .00

b. Source _____ $ .00

3 Rent paid by you on the property in 2017 $ .00 x.20 = 3 $ .00

4 Property tax credit. *Use the "Computing Your Property Tax Credit" worksheet.* 4 $ .00

5 Rent supplements received in 2017 by you or your landlord on your behalf. 5 $ .00

6 Property tax credit. *Subtract Line 5 from Line 4, D-40 filers enter here and on Line 28 of the D-40.* 6 $ .00

7 Landlord's name

Landlord's address (number and street) Apartment number

Landlord's telephone number

City State Zip Code +4

Round cents to nearest dollar. If amount is zero, leave line blank.

Section B Credit claim based on real property tax paid

8 Federal adjusted gross income of the tax filing unit (see instructions). *From **Line 32** on page 2.* 8 $ .00

9 DC real property tax paid by you on the property in 2017. 9 $ .00

10 Property tax credit *Use the "Computing Your Property Tax Credit" worksheet. Enter here and on Line 28 of the D-40.* 10 $ .00

11 *Enter information from your real property tax bill or assessment. If a section is blank on your property tax bill, leave it blank here.*

Square number Suffix number Lot number

1 7 9 9 8 0 1 2 0 0 0 0

Federal Adjusted Gross Income of the tax filing unit – *Report the total AGI of your tax filing unit, including income subject to federal but not DC income tax.*

		COLUMN A (YOU)	COLUMN B (SPOUSE/DP)	COLUMN C (DEPENDENTS)
	Name (Last, First)			Enter on each line below the total amounts for all dependents
	Taxpayer Identification Number (TIN)			
	Date of Birth (MMDDYYYY)			
INCOME				
1 Wages, salaries, tips, etc.	1	$	$	$
2 Taxable interest	2			
3 Ordinary Dividends	3			
4 Taxable refunds, credits, or offsets of state and local income taxes	4			
5 Alimony received	5			
6 Business Income Fill in if minus	6			
7 Capital gain Fill in if minus	7			
8 Other gains Fill in if minus	8			
9 IRA distributions: Taxable amount	9			
10 Pensions and annuities: Taxable amount	10			
11 Rental real estate, royalties, partnerships, S-Corp., trusts, etc. Fill in if minus	11			
12 Farm income Fill in if minus	12			
13 Unemployment compensation	13			
14 Social security benefits: Taxable amount	14			
15 Other taxable income. Attach separate sheet(s) Fill in if minus	15			
16 Add Lines 1 through 15 in each column. Fill in if minus	**16**			
ADJUSTMENTS				
17 Educator expenses	17			
18 Certain business expenses of reservists, performing artists, and fee-basis government officials	18			
19 Health savings account deduction	19			
20 Moving expenses	20			
21 Deductible part of self-employment tax	21			
22 Self-employed SEP, SIMPLE, and qualified plans	22			
23 Self-employed health insurance deduction	23			
24 Penalty on early withdrawal of savings	24			
25 Alimony paid	25			
26 IRA deduction	26			
27 Student loan interest deduction	27			
28 Tuition and fees per Federal form 8917	28			
29 Domestic production activities deduction	29			
30 Add Lines 17 through 29 in each column	**30**			
31 Subtract Line 30 from Line 16 Fill in if minus	31			
32 Total federal adjusted gross income. **Add amounts entered on Line 31, Columns A - C** and enter total here on Line 32 ***and*** on Section A, Line 1 or Section B, Line 8.		Fill in if minus $		

For STANDALONE FILERS only, please complete the following "Refund Options" information ***Will this refund go to an account outside of the U.S.?*** ***Yes*** ***No***

Refund Options: For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.gov.

Mark one refund choice: Direct deposit ReliaCard (See instructions) Paper check

Direct Deposit. *To have your refund deposited to your* ***checking OR*** ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

Your signature Date Preparer's signature Date

Spouse's/domestic partner's signature if filing jointly or separately on same return. Date Preparer's Tax Identification Number (PTIN) PTIN telephone number

COMPUTING YOUR PROPERTY TAX CREDIT WORKSHEET

This credit may not be claimed if you live in a property owned by a government, a house of worship or a nonprofit organization.

The credit equals a percentage of the property taxes paid *or* the portion of the rent paid that is equivalent to property taxes (20% of rent paid) *in excess* of the applicable percentage of the total federal adjusted gross income of the tax filing unit. The maximum credit amount is $1025.

If you are under age 70 and the

Federal AGI of your tax filing unit is:	Percentage -
$0 - $24,999	The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit
$25,000 - $50,500	The amount of property tax that exceeds 4.0% of the adjusted gross income of the tax filing unit

If you are age 70 or older and the

Federal AGI of your tax filing unit is:	Percentage -
$0 - $61,900	The amount of property tax that exceeds 3.0% of the adjusted gross income of the tax filing unit

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1. Enter federal AGI of tax filing unit (Line 1, Section A, Schedule H or Line 8, Section B, Schedule H).	1. _____
2. Enter property taxes paid in 2017 or 20% of rent paid in 2017.	2. _____
3. Multiply Line 1 by the applicable percentage (.03 or .04).	3. _____
4. Balance (Subtract Line 3 from Line 2).	4. _____
5. Property Tax Credit Limit.	5. $1025.00
6. **Enter** the smaller of Line 4 or Line 5 here on Line 6 **and** on Line 4 of Schedule H, Section A for credit based on rent paid, or Line 10 of Schedule H, Section B for credit based on property tax paid. Round to the nearest whole dollar.	6. _____

Instructions for Schedule H

Homeowner and Renter Property Tax Credit

Home Defined

The term "home" refers to houses, apartments, rooming houses, and condominiums.

Eligibility

You must meet the following requirements to claim this credit:

- You were a District of Columbia (DC) resident from Jan 1. through Dec. 31, 2017;
- Your residence is not part of a public housing dwelling;
- You rented or owned and lived in your home, apartment, rooming house, or condominium in DC during all of 2017;
- Your 2017 federal adjusted gross income (AGI), plus the AGI of any dependents claimed on your return, was $50,500 or less ($61,900 or less if you are age 70 or older);
- You did not rent from a landlord whose property was either exempt from real property taxes or who paid a percentage of rental income to DC instead of paying a real estate tax;
- You must not be claimed as a dependent on someone else's federal, state, or DC income tax return unless you reached age 65 on or before December 31, 2017.

Additional Information:

- A Homeowner and Renter Property Tax Credit cannot be claimed on behalf of a taxpayer who died on or before December 31, 2017.
- Only one claimant per "tax filing unit" can claim the property tax credit. There can be more than one tax filing unit in a home, apartment, rooming house, or condominium. If individuals or families share housing but file separate tax returns, each individual or family filing a tax return can claim the Schedule H credit based on their share of the rent or property tax.
- An individual who is claimed as a dependent on someone else's individual income tax return is eligible to file the claim for his/her tax filing unit only if the individual is 65 years of age or older.

Tax Filing Unit Defined

A tax filing unit is defined as an individual or married couple that would -- were their income above the federal filing threshold -- file an individual income tax return. The tax filing unit also includes any persons who would be claimed as dependents on that tax return. A married couple/registered domestic partners residing in the same household are part of the same tax filing unit whether filing jointly, separately on the same return, or separately on separate returns.

D-40 Filers

If you are required to file a DC individual income tax return (D-40), attach Schedule H to your D-40 return. You do not have to fill out the federal adjusted gross income information for Lines 1-31 on page 2, unless you have a dependent with adjusted gross income. Use the federal adjusted gross income amount from Line 3 of your D-40 (and the AGI of your spouse/registered domestic partner if filing separately on separate returns), plus the AGI of your dependent(s) for Line 1 or Line 8 of Schedule H.

Standalone Filers

If you are not required to file a DC individual income tax return because you are below the income tax filing threshold, you can file Schedule H as a standalone return. Use Schedule H page 2 to determine the total federal adjusted gross income or yourself and any dependents with income.

When is Schedule H due?

The Schedule H is due by April 17, 2018.

Where to Mail Schedule H

If you are required to file a DC income tax return, attach Schedule H to your DC income tax return. Whether mailing a DC income tax return with Schedule H attached, or mailing Schedule H as a standalone return only, send it to:

Office of Tax and Revenue
PO Box 96145
Washington, DC 20090-6145

Do I Use Section A or Section B?

If you **rent** your home, apartment, rooming house or condominium, use Section A.

If you **own** your home, apartment, rooming house or condominium, use Section B.

Section A—Credit claim based on rent paid

Line 1 Total federal AGI of the tax filing unit

Add the federal AGI of your return (D-40, Line 3) to the federal AGI of any dependents claimed on your return. If any of your dependents filed a federal tax return, use the AGI from their return (1040 Line 37, 1040EZ, Line 4, or 1040A, Line 21). If you or your dependents did not file a federal return or D-40, use Column C on page 2 to determine the federal AGI of the tax filing unit.

If the sum of your federal AGI and that of your dependents is more than $50,500, ($61,900 if you are age 70 or older) do not claim the property tax credit. You are not eligible.

If you are a standalone filer it is important that you list the name, taxpayer identification number, and date of birth on page 2 of all persons whose income is included in the total federal AGI of your tax filing unit.

Line 2 Money from other sources used to pay rent

If you are claiming the property tax credit based upon rent paid, report the source of money or income not included in AGI that is used to pay rent. Money reported on this line is not used to calculate the amount of the credit, but to assist OTR in determining the reasonableness of the claim. Examples of money or income that is not included in AGI are: money in a bank account; money acquired by bequest, devise, inheritance or gift; veteran and disability payments not subject to federal tax; TANF; money received as damages on account of physical injuries or sickness; life insurance proceeds paid on death of the insured; social security and railroad retirement benefits that are excluded from federal AGI; Supplemental Security (SSI) payments and other sources of non-taxable income.

Line 3 Rent paid on the property in 2017

Enter the total rent you paid for the property during the year and multiply it by .20. If you sublet part of your home to another person, the rent that you received is gross income and must be reported on your D-40, or D-30 if gross rental income is greater than $12,000.

Note: If a claimant rents more than one home in the District in the same calendar year, rent paid by the claimant during the year is determined by dividing the rent paid pursuant to the last rental agreement in force during the year by the number of months during the year for which this rent was paid and by multiplying the result by 12. Multiply the rent entered by .20.

Line 4 Property tax credit

Using the amounts entered on Lines 1 and 2, calculate your property tax credit amount using the "Computing Your Property Tax Credit Worksheet".

Line 5 Rent supplements received in 2017 by you or your landlord on your behalf

Enter the amount of any federal or state rental housing subsidies you received, or any received on your behalf by your landlord during the year. If the rental housing subsidy is $1,025 or more, do not claim the property tax credit. If no subsidies were received, leave the line blank.

Section B—Credit claim based on real property tax paid

Line 8 Total federal AGI of the tax filing unit

Add the federal AGI of your income tax return (D-40, Line 3) to the federal AGI of any dependents claimed on your return. If any of your dependents filed a federal income tax return, use the AGI from their return (1040 Line 37, 1040EZ, Line 4, or 1040A, Line 21). If you or your dependents did not file a federal return or D-40, use Column C on page 2 to determine the federal AGI of the tax filing unit.

If the sum of your federal AGI and that of your dependents is more than $50,500 ($61,900 if you are age 70 or older) do not claim the property tax credit. You are not eligible.

If you are a standalone filer, it is important that you list the name, taxpayer identification number, and date of birth on page 2 of all persons whose income is included in the total federal AGI of your tax filing unit.

Line 9 DC real property tax paid by you in 2017

Enter the amount of DC real property tax you paid on the property in 2017 (refer to your real property tax bills). Do not include interest or penalties paid and do not include taxes paid for earlier tax periods. In determining your property tax credit, you may include any deferred portion of your real property tax as part of the real property tax paid if the deferral occurred under the provisions of DC Code §§47-845, 47-845.02, and 47-845.03. If a home is an integral part of a larger unit such as a multi-purpose building or a multi-dwelling building, property taxes accrued shall be that percentage of the total property taxes accrued as the value of the home bears to the total value of the property.

REMINDER: If you rent out part of your residence to another person, the rent you receive is gross income and needs to be reported on your federal and DC tax returns. If gross rental income is greater than $12,000, you will need to file a DC Form D-30.

Line 10 Property tax credit

Using the amounts entered on Lines 8 and 9, find your property tax credit amount using the "Computing Your Property Tax Credit Worksheet".

Government of the District of Columbia

2017 SCHEDULE U Additional Miscellaneous Credits and Contributions

1 7 0 4 0 0 1 7 0 0 0 0

Important: *Print in CAPITAL letters using black ink. Attach to D-40.*

NOTE: *Contribution(s) will either decrease a refund or increase the tax owed by the amount of the contribution(s).*

OFFICIAL USE ONLY
Vendor ID#0000

Enter your last name

Taxpayer Identification Number (TIN)

Part I Credits

a. Non-refundable Credits

1 Enter state income tax credit. *List additional states on a separate sheet, attach it to this Schedule. (Enter total of all state tax credits on Line 2 below.)*

State **(a)** $ .00 **(b)** $ .00

State **(c)** $ .00 **(d)** $ .00

2 Total of Line 1 state tax credits and any additional tax credits from the attachments. 2 $ .00

3 Enter alternative fuel credits, see instructions.

3(a) Alternative fuel infrastructure - private residence. # of stations $ .00

3(b) Alternative fuel infrastructure - public use. # of stations $ .00

3(c) Alternative fuel vehicle conversion. # of vehicles $ .00

4 Total of Line 3 alternative fuel credits. Add Lines 3(a) - 3(c) only and enter here. 4 $ .00

5 DC Government Employee first-time homebuyer credit, see instructions. Dependents cannot claim this credit. 5 $ .00

6 Food commodity donation credit. January 1 - April 7, 2017. See instructions 6 $ .00

7 RESERVED 7 $ .00

8 Total your non-refundable credits, enter here and on Form D-40, Line 25. 8 $ .00

b. Refundable Credits

1 DC Non-custodial parent EITC (see Schedule N). 1 $ .00

2 RESERVED 2 $ .00

3 Total your refundable credits, enter here and on Form D-40, Line 29. 3 $ .00

Part II Contributions (The minimum contribution is $1.00.)

1 DC Statehood Delegation Fund. 1 $ .00

2 Public Fund for Drug Prevention and Children at Risk. 2 $ .00

3 Anacostia River Cleanup and Protection Fund. 3 $ .00

4 RESERVED 4 $ .00

5 If due a refund, total your contributions, enter here and on Form D-40, Line 39. 5 $ .00

6 If you owe tax, total your contributions, enter here and on Form D-40, Line 39. 6 $ .00

If you are not due a refund and do not owe tax, you may still make contributions. Total your contributions and enter on Form D-40, Line 39. If you owe tax, make the payment plus any contributions, payable to the DC Treasurer and mail it with your return.

Attach this schedule to your D-40 Return.

Government of the District of Columbia

2017 SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

1 7 0 4 0 0 1 8 0 0 0 0

Make entries using black ink. Attach to your D-40.

Last name	Taxpayer Identification Number (TIN)	OFFICIAL USE ONLY Vendor ID#0000

Calculation A Additions to federal adjusted gross income. Fill in only those that apply. **Dollars only, do not enter cents**

1	Part-year DC resident – enter the portion of adjustments (from Federal Form 1040; 1040A; or 1040NR) that relate to the time you resided outside DC. *For Lines 2 – 7 below include only the amounts related to the time you resided **in** DC.*	1	$ .00
2	Income distributions eligible for income averaging on your federal tax return (from federal Form 4972).	2	$ .00
3	30% or 50% federal bonus depreciation and/or extra IRC §179 expenses claimed on *federal return.*	3	$ .00
4	Any part of a discrimination award subject to income averaging.	4	$ .00
5	Deductions for S Corporations from Schedule K-I, Form 1120 S.	5	$ .00
6	Other pass through losses from DC unincorporated businesses that exceed the $12,000 threshold (reported as a loss on federal 1040 return).	6	$ .00
7	Other. *See instructions on other side.*	7	$ .00
8	Total additions. *Add entries on Lines 1– 7. Enter the total here and on D-40, Line 5.*	8	$ .00

Calculation B Subtractions from federal adjusted gross income. Fill in only those that apply.

1	Taxable interest from US Treasury bonds and other obligations. *See instructions on other side.*	1	$ .00
2	Disability income exclusion from DC Form D-2440, Line 10. *See instructions on other side.*	2	$ .00
3	Interest and dividend income of a child from Federal Form 8814*.	3	$ .00
4	Awards, other than front and back pay, received due to unlawful employment discrimination.	4	$ .00
5	Excess of DC allowable depreciation over federal allowable depreciation. *See instructions.*	5	$ .00
6	Amount paid (or carried over) to DC College Savings plan in 2017 (maximum $4,000 per person, $8,000 for joint filers if each is an account owner). *Part-year residents see instructions.*	6	$ .00
7a	Exclusion of up to $10,000 for DC residents (certified by the Social Security Adm. as disabled) with adjusted annual household income of less than $100,000. *See instructions.*	7a	$ .00
7b	Annual household adjusted gross income. $ .00		
8	Expenditures by DC teachers for necessary classroom teaching materials, $500 annual limit per person. *See instructions on other side.*	8	$ .00
9	Expenditures by DC teachers for certain tuition and fees, $1500 annual limit per person. *See instructions on other side.*	9	$ .00
10	Loan repayment awards received by health-care professionals from DC government. *See instructions on other side.*	10	$ .00
11	Health-care insurance premiums paid by an employer for an employee's registered domestic partner or same sex spouse. *Make no entry if the premium was deducted on your federal return, see instructions on other side.*	11	$ .00
12	DC Poverty Lawyer Loan Assistance. *See instructions on other side.*	12	$ .00
13	Other. *See instructions on other side.* _____	13	$ .00
14	Military Spouse Residency Relief Act. *See instructions on other side.*	14	$ .00
15	RESERVED	15	$ .00
16	Total subtractions. *Add entries on Lines 1–7a and 8-15. Enter the total here and on D-40, Line 12.*	16	$ .00

*Note: Since income reported on Federal Form 8814, Parents' Election to Report Child's Interest and Dividends, and included in the parents' federal return income is subtracted above on Line 3 of Calculation B, the child must file a separate DC return reporting this income.

SCHEDULE I Additions to and Subtractions from Federal Adjusted Gross Income

Calculation A Instructions

Additions to federal adjusted gross income

Line 6 Other is for pass through losses from DC unincorporated businesses that exceed the $12,000 threshold (reported as a loss on federal 1040 return).

Line 7 Other is for those items not subject to federal tax but subject to DC tax. Please attach a list.

Calculation B Instructions

Subtractions from federal adjusted gross income

Line 1 Taxable interest from US Treasury bonds and other obligations. This interest is included on your federal Forms 1040 or 1040A, Line 8a or 1040EZ, Line 2. It may be all or part of that amount, or it may be 0. Also see your federal Form 1099-INT, Line 3.

Line 2 Disability income exclusion from DC Form D-2440. Enter the amount from Form D-2440, Line 10. Attach a completed D-2440. If disability payments were included in your federal gross income, you may be able to claim an exclusion for them on your DC return.

Line 5 Excess of DC allowable depreciation over federal allowable depreciation. If you claimed the federal bonus depreciation (30% or 50%) on your federal return, the DC basis for the depreciated property will be more than the federal basis. Use this line to subtract the excess depreciation from the federal AGI to show the proper DC depreciation allowable.

Line 6 DC College Savings Plan payments. Enter the amount contributed to a qualified DC "529" College Savings Plan. You may deduct up to $4,000 annually for contributions you made to all qualified college savings accounts of which you are the owner. If you are married and file a joint or combined separate return, each spouse/registered domestic partner may deduct up to $4,000 for contributions made to all accounts for which that spouse/registered domestic partner is the sole owner. A rollover distribution is not a contribution for purposes of this deduction. Contributions made to one or more accounts in excess of the allowable $4,000 ($8,000 for eligible joint filers) annual deduction may be carried forward as a deduction (subject to the annual limitation) for up to five years. If you were a part-year DC resident during the tax year, you may deduct only the amount contributed when you resided in DC.

Line 7a and 7b Exclusions for DC residents. Income not to exceed $10,000 is excludable in computing DC gross income for persons determined by the Social Security Administration to be totally and permanently disabled and who are receiving: Supplemental Security Income or Social Security Disability; or railroad retirement disability benefits; or federal or DC government disability benefits; and whose annual household adjusted gross income is less than $100,000.

Household income includes income received by all household members in the year, even income excluded from federal adjusted gross income.

Adjusted gross income is that of all persons residing in a household, excluding the adjusted gross income of any person who is a tenant under a written lease for fair market value.

Lines 8 and 9 Expenditures by DC teachers. An individual who:

1) has been approved by the DC public schools; and
2) has been a classroom teacher in a DC public school or public charter school for this entire tax year or the entire prior tax year may deduct:
   - the amount the teacher paid during the year for basic and necessary classroom teaching materials and supplies – up to $500 per person whether filing individually or jointly.
   - the tuition and fees paid during the year for postgraduate education, professional development, or state licensing examination and testing for improving teaching credentials or maintaining professional certification – up to $1,500 per person whether filing individually or jointly.

Interaction between DC deductions and similar federal deductions. To prevent a "double deduction" situation – if a DC classroom teacher claims a deduction on his/her federal return for personal expenses, the federal tax deduction claimed **reduces** the amount that may be claimed for those same expenses on the DC return. ***For example:*** a DC classroom teacher who claims $1,500 or more for tuition and fees on the federal return (Form 1040, Line 34) **may not** take any deduction for these same expenses on the DC return.

Line 10 Loan repayment awards. "Loan repayment awards" of up to $120,000 paid over four years by DC to healthcare professionals to reduce their medical education debt are not taxed by DC. (This program is administered by the DC Department of Health.)

Line 11 Healthcare insurance premiums. Any healthcare insurance premium paid by an employer for an employee's domestic partner registered with the Vital Records Division of the DC Department of Health (see DC Code §32-701 (3) and 702) or same sex spouse is deductible, unless on your federal return the employee's registered domestic partner or same sex spouse is considered a dependent pursuant to IRC §152 and a deduction from income was taken for the premium on the employee's federal tax return.

Line 12 DC Poverty Lawyer Loan Assistance. Attach a copy of your Form 1099C (Cancellation of Debt) issued by the DC Office of the Attorney General (OAG). Lawyers eligible for this award are those whose legal practice has been certified by the DC OAG as serving the public interest.

Line 13 Other is for those items not subject to DC tax but subject to federal tax. Please list.

Line 14 Military Spouse Residency Relief Act

If you have determined that you are required to file a District of Columbia tax return and you are in one of the U.S. military services, one of the following may apply:

(1) If a servicemember's legal residence for taxes is not in DC but the servicemember and spouse reside in DC due to military orders, the military compensation and the non-military spouse's compensation should be deducted on Schedule I, Line 14. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes and a copy of the non-military spouse's legal residence for taxes driver's license should be kept with your tax records in case it is subsequently needed.

(2) If a servicemember's legal residence for taxes is not in DC but the servicemember resides in DC due to military orders and subsequently marries a DC resident, the servicemember's military compensation should be deducted on Schedule I, Line 14. The non-military spouse's income is not exempt in this case since the non-military spouse is a DC resident and has not moved to DC to be with a transferred servicemember. If this applies to you, a copy of the Department of Defense form providing the servicemember's legal residence for taxes should be kept with your tax records in case it is subsequently needed.

(3) If a servicemember's legal residence for taxes is in DC and the servicemember and spouse reside in DC in compliance with the servicemember's military orders, they will file Form D-40 and will report all their income in DC, as either married filing jointly or married filing separately.

Government of the District of Columbia

2017 SCHEDULE N DC Non-Custodial Parent EITC Claim

Important: Print in CAPITAL letters using black ink.
Attach to Schedule U. File Schedules N and U with your D-40.

OFFICIAL USE ONLY
Vendor ID#0000

First name of non-custodial parent | M.I. | Last name

Address (number, street and suite/apartment number if applicable)

City | State | Zip Code + 4

Taxpayer Identification Number (TIN) | Date of birth (MMDDYYYY)

Even if you are not eligible to claim the Federal Earned Income Credit you may be able to claim the DC Earned Income Tax Credit.

DC Non-Custodial Parent EITC Eligibility – Please complete this checklist to determine your eligibility to file Schedule N.
You may claim the DC Non-Custodial Parent EITC only if you can answer "Yes" to the following questions.

	YES	NO
1 Is your Federal Adjusted Gross Income for 2017 less than: $39,617 ($45,207 married filing jointly) with one qualifying child $45,007 ($50,597 married filing jointly) with two qualifying children $48,340 ($53,930 married filing jointly) with three or more qualifying children		
2 Were you a DC resident taxpayer during the year?		
3 Were you between the ages of 18 and 30 as of December 31, 2017?		
4 Are you a parent of a minor child(ren) with whom you do not reside?		
5 Are you under a court order requiring you to make child support payments?		
6 Was the effective date of the child support payment order on or before 6/30/2017?		
7 Did you make child support payment(s) through a government sponsored support collection unit?		
8 Did you pay all of the court ordered child support due for 2017 by December 31, 2017?		

If you answered "Yes" to the above questions, you may claim the DC Non-Custodial Parent EITC.
Complete Schedule N and attach it, and Schedule U, to your D-40.

Last name and TIN

1 7 0 4 0 0 1 6 0 0 0 0

Qualifying Child Information

1. Child's name, #1 — First Name — M.I. — Last Name
   Child's name, #2
   Child's name, #3

If you have more than three qualifying children, you only need to list three to get the maximum credit.

2. Child's TIN — #1 — #2 — #3

3. Child's date of birth — #1 — #2 — #3

4. Custodian's name — First Name — M.I. — Last Name

5. Custodian's address — Number, street and suite/apartment number
   City — State — Zip Code + 4

6. Custodian's TIN

7. Location of the court that ordered support payments for: #1 #2 #3

8. Case or Docket number for:
   #1
   #2
   #3

9. Name of government agency to which you make payments for:
   #1
   #2
   #3

10. Address of the government agency for:
    #1
    #2
    #3

11. Amount of court ordered payment
    #1 $ 00 per month
    #2 $ 00 per month
    #3 $ 00 per month

12. Date payments were ordered to start — #1 (MMDDYYYY) — #2 (MMDDYYYY) — #3 (MMDDYYYY)

13. Total payments made during 2017 — #1 $ 00 — #2 $ 00 — #3 $ 00

14. Computation: Using the amount on Line 3 of Form D-40, find the correct Earned Income Credit (EIC) amount from the EIC table in the Federal 1040 tax return booklet. Multiply that amount by .40 to determine the DC Non-Custodial Parent EITC amount to claim on Schedule U, Part 1b, Line 1. If you are a part-year filer, see part-year resident instructions in the D-40 booklet on prorating the credit to be claimed.

Government of the District of Columbia
Office of Tax and Revenue

2017 D-2210 Underpayment of Estimated Income Tax By Individuals

IMPORTANT: Please read the instructions on the reverse before completing this form.

Your First name, M.I., Last name	Taxpayer Identification Number (TIN)
Spouse's/registered domestic partner's First name, M.I., Last name	Spouse's/ registered domestic partner's TIN
	Daytime telephone number

No underpayment interest is due and this form should not be filed if:

A. Your tax liability on taxable income after deducting your District of Columbia (DC) withholding tax and applicable credits is less than $100, or

B. You made periodic estimated tax payments and had amounts withheld as required and the total is equal to or more than 110% of your last year's taxes or is at least 90% of your current year's taxes. Note: You must have been a 12-month DC resident last year in order to use the prior year 110% exception.

Computation of Underpayment Interest

1	2017 DC Tax Liability "total tax" from your DC Individual Income Tax Return.	$
2	Multiply the amount on Line 1 by 90% (.90)	$
3	2016 DC Tax Liability "total tax" from your DC Individual Income Tax Return x 110%.	$
4	Minimum withholding and estimated tax payment required for tax year 2017 *(lesser of Line 2 and 3).*	$
5	Multiply Line 4 amount by 25% (.25) for amount required for each periodic payment	$

Note: If your income was not evenly divided over 4 periods, see instructions on the reverse of this form on the "Annualized Income" method.

	Due date of Payments			
	1st Period	2nd Period	3rd Period	4th Period
	04/15/17	06/15/17	09/15/17	01/15/18
6 Enter Line 5 amount or the annualized income amount in each period *(The 2nd period includes the 1st period amount, 3rd period includes the 1st and 2nd period amounts, the 4th period includes all period amounts).*				
Check here ☐ if you are using the "Annualized Income" method.				
7 DC withholding and estimated tax paid each period *(The 2nd period includes the 1st period amount, 3rd period includes the 1st and 2nd period amounts, the 4th period includes all period amounts).*				
8 Underpayment each period *(Line 6 minus Line 7)*				
9 Underpayment interest factors	.0175	.0265	.0351	.0259
10 Line 8 multiplied by Line 9				
11 Underpayment interest – Total of amounts from Line 10. *(See instructions on reverse)*			Pay this amount	$

Make check or money order payable to: DC Treasurer

Revised 08/17

Instructions for Underpayment of Estimated Income Tax by Individuals

Estimated Tax Interest

DC law requires every individual or couple filing jointly, to pay estimated tax if they:

- receive taxable income which is not subject to DC withholding; or
- receive wages with insufficient withholding; or
- the tax on this taxable income is expected to be more than $100.

The law states that anyone required to file and pay estimated tax who fails to pay the amount required by the periodic payment due date is subject to interest on the underpayment of estimated income tax.

When is interest assessed for underpayment of estimated income tax?

Underpayment interest is assessed if your total DC estimated income tax payments (and withheld amounts) compared to your DC tax liability do not equal at least the smaller of:

- 90% of the tax due shown on your 2017 DC return; or
- 110% of the tax due shown on your 2016 DC tax return. You must have been a DC resident during all of 2016 to use the 110% exception.

Are there any exceptions to imposition of interest?

You are not subject to interest for underpayment of estimated tax if:

- You had no DC income tax liability for the tax year 2016 and in that year, you lived in DC the entire 12 months;
- The tax due for 2017 minus income tax withheld and/or estimated tax payments is less than $100;
- Your DC estimated tax payments plus any DC income tax withheld equals at least 110% of your 2016 DC income tax liability; or
- Your remaining tax due after totaling all credits, estimated tax payments and withholding, is less than 10% of your total DC tax liability for the year.

When may you use this form?

- You may use this form to calculate your underpayment interest, when submitting your D-40 form. If you do, fill in the oval, attach it to your tax return and enter the underpayment interest amount on Line 38 of the D-40. If you do not wish to calculate the interest, the Office of Tax and Revenue (OTR) will do it when your return is processed and will notify you of the amount due.
- You may also complete this form if you believe the underpayment interest assessed by OTR for an underpayment of estimated income tax is incorrect.

How do you file this form?

Attach this form D-2210 to your return D-40, if you complete it before filing your D-40 return. If you complete this form after filing and/or receiving a notice of an underpayment interest assessment, send it to:

Office of Tax and Revenue
Attn: Customer Service Administration
1101 4th St SW, 2nd Floor
Washington DC 20024

Completing this form

Line 1

Enter the amount from your D-40, Line 26.

Line 2

Multiply the amount on Line 1 by 90% (.90). Your withheld taxes and/or estimated tax payments must be equal to or greater than this amount.

Line 3

Enter 110% of the amount from your 2016 DC Form D-40, Line 27. If your 2016 return was amended or corrected, multiply 110% times the corrected amount. You must have been a DC resident during all of 2016 to use this exception.

Line 4

Enter the lesser of the amounts on Line 2 and Line 3. If you did not file a DC return for 2016, use only the Line 2 amount.

Line 5

Multiply the amount on Line 4 by 25% (.25). This gives you an even distribution of your liability, payable over four periods.

Line 6

Enter the amount required from Line 5 under each of the payment columns. For example, if Line 5 is $2000, you would enter $2000 for the 1st period, $4000 for the 2nd period, $6000 for the 3rd period and $8000 for the 4th period.

Annualized Income method: If your income was different for each period, you may want to determine the percentage for each period (divide the period income by the full year's income). Multiply Line 4 by each period's percentage and enter the amounts as shown above. Check the "Annualized Income" method box.

Line 7

Enter the amounts withheld and estimated tax payments made for each period. Include the amounts from the previous period in with the 2nd, 3rd and 4th periods. For example, if your withheld and estimated tax payment amount is $1000 in each period, you would enter $1000 in the 1st Period, $2000 in the 2nd Period, $3000 in the 3rd Period and $4000 in the 4th Period.

Line 8 Underpayment each period

For each column, subtract Line 7 from Line 6. If Line 7 exceeds Line 6, you have no underpayment interest. If there is an amount remaining, this is your periodic underpayment amount.

Line 9 Underpayment interest factors These are the underpayment interest factors by period.

Line 10

For each column, multiply the amount on Line 8 by the penalty factor on Line 9. This is your underpayment interest amount by period.

Line 11 Underpayment interest

Add the amounts from each period on Line 10. This is your total underpayment interest for your estimated income tax underpayment.

- If you are filing the D-2210 with your D-40 return, enter the amount of underpayment interest on Line 38, page 2 of the D-40.
- If you are filing the D-2210 separately, pay the amount you owe. Attach payment to Form D-40P, Payment Voucher.

Make the check or money order (U.S. dollars) payable to the **DC Treasurer** and mail the D-2210 and D-40P with payment to:

Office of Tax and Revenue
PO Box 96169
Washington DC 20090-6169

D-40P PAYMENT VOUCHER

See instructions on back

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue, PO Box 96169, Washington DC 20090-6169.

Government of the District of Columbia

2017 D-40P Payment Voucher for Individual Income Tax

1 7 0 4 0 P 1 1 0 0 0 0

Official Use Only Vendor ID# 0000

Important: Print in CAPITAL letters using black ink.

STAPLE CHECK OR MONEY ORDER HERE

Amount of payment $ 00

To avoid penalties and interest, your payment must be postmarked no later than the due date.

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Your taxpayer identification number (TIN) Spouse's/registered domestic partner's TIN Taxpayer daytime telephone number

Home address (number, street and suite/apartment number if applicable)

City State Zip Code + 4

Revised 08/17

Government of the District of Columbia

2017 D-40P Payment Voucher for Individual Income Tax

1 7 0 4 0 P 1 1 0 0 0 0

Official Use Only Vendor ID# 0000

Important: Print in CAPITAL letters using black ink.

STAPLE CHECK OR MONEY ORDER HERE

Amount of payment $ 00

To avoid penalties and interest, your payment must be postmarked no later than the due date.

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Your taxpayer identification number (TIN) Spouse's/registered domestic partner's TIN Taxpayer daytime telephone number

Home address (number, street and suite/apartment number if applicable)

City State Zip Code + 4

Revised 08/17

Instructions for D-40P PAYMENT VOUCHER - Please print clearly.

Use the D-40P Payment Voucher to make any payment due on your **D-40/D-40EZ** return.

- Do not use this voucher to make estimated tax payments.
- Enter your name, taxpayer identification number (TIN) and address. If you are filing a joint return or filing separately on the same return, enter the name and TIN shown first on your return, then enter the name and TIN shown second on your return.
- Enter the amount of your payment.
- Make check or money order (US dollars) payable to the DC Treasurer.
- Make sure your name and address appear on your payment (check or money order).
- Enter your TIN, the tax period and the form filed - D-40 or D-40EZ - on your payment.
- To avoid penalties and interest, pay in full by April 17, 2018.
- Staple your payment to the D-40P voucher. Do not attach your payment to your D-40 or D-40EZ return.
- Mail the D-40P **with**, but not attached to, your D-40 or D-40EZ tax return in the envelope provided in this tax booklet. If you do not have the return envelope, make sure to address your envelope to:

Office of Tax and Revenue
PO Box 96169
Washington, DC 20090-6169

Dishonored Payments

Make sure your check or electronic payment will clear. You will be charged a $65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

FR-127 Extension of Time to File a DC Income Tax Return Worksheet

Extension of time to file until October 15, 2018. Leave lines blank that do not apply.

Round cents to the nearest dollar. If the amount is zero, leave the line blank.

1	Total estimated income tax liability for 2017.	1 $ .00
2	DC Income tax withheld.	2 $ .00
3	2017 estimated tax payments.	3 $ .00
4	Total payments Add Lines 2 and 3.	4 $ .00
5	Amount due with this request. If Line 1 is more than Line 4, subtract Line 4 from Line 1. Pay this amount and send it with the voucher below. See instructions on back.	5 $ .00

Payment and mailing Instructions. Make check or money order (do not send cash) payable to: DC Treasurer. Write your taxpayer identification number (TIN) and "2017 FR-127" on your payment. Detach and mail the voucher portion of this form with full payment of any tax due by April 17, 2018, to the Office of Tax and Revenue, PO Box 96018, Washington, DC 20090-6018.

NOTE: You may also file and pay electronically. Visit MyTax.DC.gov

Detach at perforation and mail the voucher, with payment attached, to the Office of Tax and Revenue, PO Box 96018, Washington, DC 20090-6018.

Government of the District of Columbia **2017** FR-127 Extension of Time to File a DC Income Tax Return

1 7 1 2 7 0 1 1 0 0 0 0

Official Use Only Vendor ID# 0000

Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only) $ .00

To avoid penalties and interest, your payment must be postmarked no later than the due date.

Your taxpayer identification number (TIN)

Spouse's/registered domestic partner's TIN

Your daytime telephone number

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and suite/apartment number if applicable)

City State Zip Code +4

Revised 08/17

Government of the District of Columbia **2017** FR-127 Extension of Time to File a DC Income Tax Return

1 7 1 2 7 0 1 1 0 0 0 0

Official Use Only Vendor ID# 0000

Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only) $ .00

To avoid penalties and interest, your payment must be postmarked no later than the due date.

Your taxpayer identification number (TIN)

Spouse's/registered domestic partner's TIN

Your daytime telephone number

Your first name M.I. Last name

Spouse's/registered domestic partner's first name M.I. Last name

Home address (number, street and suite/apartment number if applicable)

City State Zip Code +4

Revised 08/17

Instructions for Form FR-127

Why file Form FR-127?
Use this form if you cannot file your DC individual income tax return by the April 17, 2018 deadline. By filing this form, you can receive an extension of time to file until October 15, 2018.

You must use Form FR-127 to request an extension of time to file a DC individual income tax return.

A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, estimate the taxes you will owe and pay any part of that amount, not covered by DC withheld tax amounts and/or estimated tax payments. Include your payment with the FR-127 voucher and file it by April 17, 2018.

If filing jointly, or filing separately on same the return, enter the taxpayer identification number (TIN) and name shown first on your D-40/D-40EZ return, then enter the TIN and name shown second on your return.

Additional extension.
In addition to the 6-month extension, you may receive another 6-month extension if you are living or traveling outside the U.S. You must file for the first 6-month extension by the April 17, 2018 deadline before applying for the additional extension of time to file.

When to file.
You must submit your request for an extension along with full payment of any tax due by April 17, 2018.

How to avoid penalties and interest.
You will be charged interest of 10% per year, compounded daily, for any tax not paid on time. Interest is calculated from the due date of the return to the date the tax is paid.

You will be charged a 5% per-month penalty for failure to file a return or pay any tax due on time. The penalty is calculated on the unpaid tax for each month or part of a month that the return is not filed or the tax is not paid. The maximum penalty is an additional amount due, equal to 25% of the tax due.

Dishonored Payments
Make sure your check or electronic payment will clear. You will be charged a $65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

If more than $100,000, use Calculation I instructions on page 27.

Tax tables for income of $100,000 or less

Taxable income			Amount of tax
$0 - 2,499			
$0	-	49	$0
50	-	99	3
100	-	149	5
150	-	199	7
200	-	249	9
250	-	299	11
300	-	349	13
350	-	399	15
400	-	449	17
450	-	499	19
500	-	549	21
550	-	599	23
600	-	649	25
650	-	699	27
700	-	749	29
750	-	799	31
800	-	849	33
850	-	899	35
900	-	949	37
950	-	999	39
$1,000	-	1,049	$41
1,050	-	1,099	43
1,100	-	1,149	45
1,150	-	1,199	47
1,200	-	1,249	49
1,250	-	1,299	51
1,300	-	1,349	53
1,350	-	1,399	55
1,400	-	1,449	57
1,450	-	1,499	59
1,500	-	1,549	61
1,550	-	1,599	63
1,600	-	1,649	65
1,650	-	1,699	67
1,700	-	1,749	69
1,750	-	1,799	71
1,800	-	1,849	73
1,850	-	1,899	75
1,900	-	1,949	77
1,950	-	1,999	79
$2,000	-	2,049	$81
2,050	-	2,099	83
2,100	-	2,149	85
2,150	-	2,199	87
2,200	-	2,249	89
2,250	-	2,299	91
2,300	-	2,349	93
2,350	-	2,399	95
2,400	-	2,449	97
2,450	-	2,499	99

Taxable income			Amount of tax
$2,500 - 4,999			
$2,500	-	2,549	$101
2,550	-	2,599	103
2,600	-	2,649	105
2,650	-	2,699	107
2,700	-	2,749	109
2,750	-	2,799	111
2,800	-	2,849	113
2,850	-	2,899	115
2,900	-	2,949	117
2,950	-	2,999	119
$3,000	-	3,049	$121
3,050	-	3,099	123
3,100	-	3,149	125
3,150	-	3,199	127
3,200	-	3,249	129
3,250	-	3,299	131
3,300	-	3,349	133
3,350	-	3,399	135
3,400	-	3,449	137
3,450	-	3,499	139
3,500	-	3,549	141
3,550	-	3,599	143
3,600	-	3,649	145
3,650	-	3,699	147
3,700	-	3,749	149
3,750	-	3,799	151
3,800	-	3,849	153
3,850	-	3,899	155
3,900	-	3,949	157
3,950	-	3,999	159
$4,000	-	4,049	$161
4,050	-	4,099	163
4,100	-	4,149	165
4,150	-	4,199	167
4,200	-	4,249	169
4,250	-	4,299	171
4,300	-	4,349	173
4,350	-	4,399	175
4,400	-	4,449	177
4,450	-	4,499	179
4,500	-	4,549	181
4,550	-	4,599	183
4,600	-	4,649	185
4,650	-	4,699	187
4,700	-	4,749	189
4,750	-	4,799	191
4,800	-	4,849	193
4,850	-	4,899	195
4,900	-	4,949	197
4,950	-	4,999	199

Taxable income			Amount of tax
$5,000 - 7,499			
$5,000	-	5,049	$201
5,050		5,099	203
5,100	-	5,149	205
5,150	-	5,199	207
5,200	-	5,249	209
5,250	-	5,299	211
5,300	-	5,349	213
5,350	-	5,399	215
5,400	-	5,449	217
5,450	-	5,499	219
5,500	-	5,549	221
5,550	-	5,599	223
5,600	-	5,649	225
5,650	-	5,699	227
5,700	-	5,749	229
5,750	-	5,799	231
5,800	-	5,849	233
5,850	-	5,899	235
5,900	-	5,949	237
5,950	-	5,999	239
$6,000	-	6,049	$241
6,050	-	6,099	243
6,100	-	6,149	245
6,150	-	6,199	247
6,200	-	6,249	249
6,250	-	6,299	251
6,300	-	6,349	253
6,350	-	6,399	255
6,400	-	6,449	257
6,450	-	6,499	259
6,500	-	6,549	261
6,550	-	6,599	263
6,600	-	6,649	265
6,650	-	6,699	267
6,700	-	6,749	269
6,750	-	6,799	271
6,800	-	6,849	273
6,850	-	6,899	275
6,900	-	6,949	277
6,950	-	6,999	279
$7,000	-	7,049	$281
7,050	-	7,099	283
7,100	-	7,149	285
7,150	-	7,199	287
7,200	-	7,249	289
7,250	-	7,299	291
7,300	-	7,349	293
7,350	-	7,399	295
7,400	-	7,449	297
7,450	-	7,499	299

Taxable income			Amount of tax
$7,500 - 9,999			
$7,500	-	7,549	$301
7,550	-	7,599	303
7,600	-	7,649	305
7,650	-	7,699	307
7,700	-	7,749	309
7,750	-	7,799	311
7,800	-	7,849	313
7,850	-	7,899	315
7,900	-	7,949	317
7,950	-	7,999	319
$8,000	-	8,049	$321
8,050	-	8,099	323
8,100	-	8,149	325
8,150	-	8,199	327
8,200	-	8,249	329
8,250	-	8,299	331
8,300	-	8,349	333
8,350	-	8,399	335
8,400	-	8,449	337
8,450	-	8,499	339
8,500	-	8,549	341
8,550	-	8,599	343
8,600	-	8,649	345
8,650	-	8,699	347
8,700	-	8,749	349
8,750	-	8,799	351
8,800	-	8,849	353
8,850	-	8,899	355
8,900	-	8,949	357
8,950	-	8,999	359
$9,000	-	9,049	$361
9,050	-	9,099	363
9,100	-	9,149	365
9,150	-	9,199	367
9,200	-	9,249	369
9,250	-	9,299	371
9,300	-	9,349	373
9,350	-	9,399	375
9,400	-	9,449	377
9,450	-	9,499	379
9,500	-	9,549	381
9,550	-	9,599	383
9,600	-	9,649	385
9,650	-	9,699	387
9,700	-	9,749	389
9,750	-	9,799	391
9,800	-	9,849	393
9,850	-	9,899	395
9,900	-	9,949	397
9,950	-	9,999	399

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax
$10,000 - 12,499		
$10,000 -	10,049	$402
10,050 -	10,099	405
10,100 -	10,149	408
10,150 -	10,199	411
10,200 -	10,249	414
10,250 -	10,299	417
10,300 -	10,349	420
10,350 -	10,399	423
10,400 -	10,449	426
10,450 -	10,499	429
10,500 -	10,549	432
10,550 -	10,599	435
10,600 -	10,649	438
10,650 -	10,699	441
10,700 -	10,749	444
10,750 -	10,799	447
10,800 -	10,849	450
10,850 -	10,899	453
10,900 -	10,949	456
10,950 -	10,999	459
$11,000 -	11,049	$462
11,050 -	11,099	465
11,100 -	11,149	468
11,150 -	11,199	471
11,200 -	11,249	474
11,250 -	11,299	477
11,300 -	11,349	480
11,350 -	11,399	483
11,400 -	11,449	486
11,450 -	11,499	489
11,500 -	11,549	492
11,550 -	11,599	495
11,600 -	11,649	498
11,650 -	11,699	501
11,700 -	11,749	504
11,750 -	11,799	507
11,800 -	11,849	510
11,850 -	11,899	513
11,900 -	11,949	516
11,950 -	11,999	519
$12,000 -	12,049	$522
12,050 -	12,099	525
12,100 -	12,149	528
12,150 -	12,199	531
12,200 -	12,249	534
12,250 -	12,299	537
12,300 -	12,349	540
12,350 -	12,399	543
12,400 -	12,449	546
12,450 -	12,499	549

Taxable income		Amount of tax
$12,500 - 14,999		
$12,500 -	12,549	$552
12,550 -	12,599	555
12,600 -	12,649	558
12,650 -	12,699	561
12,700 -	12,749	564
12,750 -	12,799	567
12,800 -	12,849	570
12,850 -	12,899	573
12,900 -	12,949	576
12,950 -	12,999	579
$13,000 -	13,049	$582
13,050 -	13,099	585
13,100 -	13,149	588
13,150 -	13,199	591
13,200 -	13,249	594
13,250 -	13,299	597
13,300 -	13,349	600
13,350 -	13,399	603
13,400 -	13,449	606
13,450 -	13,499	609
13,500 -	13,549	612
13,550 -	13,599	615
13,600 -	13,649	618
13,650 -	13,699	621
13,700 -	13,749	624
13,750 -	13,799	627
13,800 -	13,849	630
13,850 -	13,899	633
13,900 -	13,949	636
13,950 -	13,999	639
$14,000 -	14,049	$642
14,050 -	14,099	645
14,100 -	14,149	648
14,150 -	14,199	651
14,200 -	14,249	654
14,250 -	14,299	657
14,300 -	14,349	660
14,350 -	14,399	663
14,400 -	14,449	666
14,450 -	14,499	669
14,500 -	14,549	672
14,550 -	14,599	675
14,600 -	14,649	678
14,650 -	14,699	681
14,700 -	14,749	684
14,750 -	14,799	687
14,800 -	14,849	690
14,850 -	14,899	693
14,900 -	14,949	696
14,950 -	14,999	699

Taxable income		Amount of tax
$15,000 - 17,499		
$15,000 -	15,049	$702
15,050 -	15,099	705
15,100 -	15,149	708
15,150 -	15,199	711
15,200 -	15,249	714
15,250 -	15,299	717
15,300 -	15,349	720
15,350 -	15,399	723
15,400 -	15,449	726
15,450 -	15,499	729
15,500 -	15,549	732
15,550 -	15,599	735
15,600 -	15,649	738
15,650 -	15,699	741
15,700 -	15,749	744
15,750 -	15,799	747
15,800 -	15,849	750
15,850 -	15,899	753
15,900 -	15,949	756
15,950 -	15,999	759
$16,000 -	16,049	$762
16,050 -	16,099	765
16,100 -	16,149	768
16,150 -	16,199	771
16,200 -	16,249	774
16,250 -	16,299	777
16,300 -	16,349	780
16,350 -	16,399	783
16,400 -	16,449	786
16,450 -	16,499	789
16,500 -	16,549	792
16,550 -	16,599	795
16,600 -	16,649	798
16,650 -	16,699	801
16,700 -	16,749	804
16,750 -	16,799	807
16,800 -	16,849	810
16,850 -	16,899	813
16,900 -	16,949	816
16,950 -	16,999	819
$17,000 -	17,049	$822
17,050 -	17,099	825
17,100 -	17,149	828
17,150 -	17,199	831
17,200 -	17,249	834
17,250 -	17,299	837
17,300 -	17,349	840
17,350 -	17,399	843
17,400 -	17,449	846
17,450 -	17,499	849

Taxable income		Amount of tax
$17,500 - 19,999		
$17,500 -	17,549	$852
17,550 -	17,599	855
17,600 -	17,649	858
17,650 -	17,699	861
17,700 -	17,749	864
17,750 -	17,799	867
17,800 -	17,849	870
17,850 -	17,899	873
17,900 -	17,949	876
17,950 -	17,999	879
$18,000 -	18,049	$882
18,050 -	18,099	885
18,100 -	18,149	888
18,150 -	18,199	891
18,200 -	18,249	894
18,250 -	18,299	897
18,300 -	18,349	900
18,350 -	18,399	903
18,400 -	18,449	906
18,450 -	18,499	909
18,500 -	18,549	912
18,550 -	18,599	915
18,600 -	18,649	918
18,650 -	18,699	921
18,700 -	18,749	924
18,750 -	18,799	927
18,800 -	18,849	930
18,850 -	18,899	933
18,900 -	18,949	936
18,950 -	18,999	939
$19,000 -	19,049	$942
19,050 -	19,099	945
19,100 -	19,149	948
19,150 -	19,199	951
19,200 -	19,249	954
19,250 -	19,299	957
19,300 -	19,349	960
19,350 -	19,399	963
19,400 -	19,449	966
19,450 -	19,499	969
19,500 -	19,549	972
19,550 -	19,599	975
19,600 -	19,649	978
19,650 -	19,699	981
19,700 -	19,749	984
19,750 -	19,799	987
19,800 -	19,849	990
19,850 -	19,899	993
19,900 -	19,949	996
19,950 -	19,999	999

Taxable income		Amount of tax
$20,000 - 22,499		
$20,000 -	20,049	$1,002
20,050 -	20,099	1,005
20,100 -	20,149	1,008
20,150 -	20,199	1,011
20,200 -	20,249	1,014
20,250 -	20,299	1,017
20,300 -	20,349	1,020
20,350 -	20,399	1,023
20,400 -	20,449	1,026
20,450 -	20,499	1,029
20,500 -	20,549	1,032
20,550 -	20,599	1,035
20,600 -	20,649	1,038
20,650 -	20,699	1,041
20,700 -	20,749	1,044
20,750 -	20,799	1,047
20,800 -	20,849	1,050
20,850 -	20,899	1,053
20,900 -	20,949	1,056
20,950 -	20,999	1,059
$21,000 -	21,049	$1,062
21,050 -	21,099	1,065
21,100 -	21,149	1,068
21,150 -	21,199	1,071
21,200 -	21,249	1,074
21,250 -	21,299	1,077
21,300 -	21,349	1,080
21,350 -	21,399	1,083
21,400 -	21,449	1,086
21,450 -	21,499	1,089
21,500 -	21,549	1,092
21,550 -	21,599	1,095
21,600 -	21,649	1,098
21,650 -	21,699	1,101
21,700 -	21,749	1,104
21,750 -	21,799	1,107
21,800 -	21,849	1,110
21,850 -	21,899	1,113
21,900 -	21,949	1,116
21,950 -	21,999	1,119
$22,000 -	22,049	$1,122
22,050 -	22,099	1,125
22,100 -	22,149	1,128
22,150 -	22,199	1,131
22,200 -	22,249	1,134
22,250 -	22,299	1,137
22,300 -	22,349	1,140
22,350 -	22,399	1,143
22,400 -	22,449	1,146
22,450 -	22,499	1,149

Taxable income		Amount of tax
$22,500 - 24,999		
$22,500 -	22,549	$1,152
22,550 -	22,599	1,155
22,600 -	22,649	1,158
22,650 -	22,699	1,161
22,700 -	22,749	1,164
22,750 -	22,799	1,167
22,800 -	22,849	1,170
22,850 -	22,899	1,173
22,900 -	22,949	1,176
22,950 -	22,999	1,179
$23,000 -	23,049	$1,182
23,050 -	23,099	1,185
23,100 -	23,149	1,188
23,150 -	23,199	1,191
23,200 -	23,249	1,194
23,250 -	23,299	1,197
23,300 -	23,349	1,200
23,350 -	23,399	1,203
23,400 -	23,449	1,206
23,450 -	23,499	1,209
23,500 -	23,549	1,212
23,550 -	23,599	1,215
23,600 -	23,649	1,218
23,650 -	23,699	1,221
23,700 -	23,749	1,224
23,750 -	23,799	1,227
23,800 -	23,849	1,230
23,850 -	23,899	1,233
23,900 -	23,949	1,236
23,950 -	23,999	1,239
$24,000 -	24,049	$1,242
24,050 -	24,099	1,245
24,100 -	24,149	1,248
24,150 -	24,199	1,251
24,200 -	24,249	1,254
24,250 -	24,299	1,257
24,300 -	24,349	1,260
24,350 -	24,399	1,263
24,400 -	24,449	1,266
24,450 -	24,499	1,269
24,500 -	24,549	1,272
24,550 -	24,599	1,275
24,600 -	24,649	1,278
24,650 -	24,699	1,281
24,700 -	24,749	1,284
24,750 -	24,799	1,287
24,800 -	24,849	1,290
24,850 -	24,899	1,293
24,900 -	24,949	1,296
24,950 -	24,999	1,299

Taxable income		Amount of tax
$25,000 - 27,499		
$25,000 -	25,049	$1,302
25,050 -	25,099	1,305
25,100 -	25,149	1,308
25,150 -	25,199	1,311
25,200 -	25,249	1,314
25,250 -	25,299	1,317
25,300 -	25,349	1,320
25,350 -	25,399	1,323
25,400 -	25,449	1,326
25,450 -	25,499	1,329
25,500 -	25,549	1,332
25,550 -	25,599	1,335
25,600 -	25,649	1,338
25,650 -	25,699	1,341
25,700 -	25,749	1,344
25,750 -	25,799	1,347
25,800 -	25,849	1,350
25,850 -	25,899	1,353
25,900 -	25,949	1,356
25,950 -	25,999	1,359
$26,000 -	26,049	$1,362
26,050 -	26,099	1,365
26,100 -	26,149	1,368
26,150 -	26,199	1,371
26,200 -	26,249	1,374
26,250 -	26,299	1,377
26,300 -	26,349	1,380
26,350 -	26,399	1,383
26,400 -	26,449	1,386
26,450 -	26,499	1,389
26,500 -	26,549	1,392
26,550 -	26,599	1,395
26,600 -	26,649	1,398
26,650 -	26,699	1,401
26,700 -	26,749	1,404
26,750 -	26,799	1,407
26,800 -	26,849	1,410
26,850 -	26,899	1,413
26,900 -	26,949	1,416
26,950 -	26,999	1,419
$27,000 -	27,049	$1,422
27,050 -	27,099	1,425
27,100 -	27,149	1,428
27,150 -	27,199	1,431
27,200 -	27,249	1,434
27,250 -	27,299	1,437
27,300 -	27,349	1,440
27,350 -	27,399	1,443
27,400 -	27,449	1,446
27,450 -	27,499	1,449

Taxable income		Amount of tax
$27,500 - 29,999		
$27,500 -	27,549	$1,452
27,550 -	27,599	1,455
27,600 -	27,649	1,458
27,650 -	27,699	1,461
27,700 -	27,749	1,464
27,750 -	27,799	1,467
27,800 -	27,849	1,470
27,850 -	27,899	1,473
27,900 -	27,949	1,476
27,950 -	27,999	1,479
$28,000 -	28,049	$1,482
28,050 -	28,099	1,485
28,100 -	28,149	1,488
28,150 -	28,199	1,491
28,200 -	28,249	1,494
28,250 -	28,299	1,497
28,300 -	28,349	1,500
28,350 -	28,399	1,503
28,400 -	28,449	1,506
28,450 -	28,499	1,509
28,500 -	28,549	1,512
28,550 -	28,599	1,515
28,600 -	28,649	1,518
28,650 -	28,699	1,521
28,700 -	28,749	1,524
28,750 -	28,799	1,527
28,800 -	28,849	1,530
28,850 -	28,899	1,533
28,900 -	28,949	1,536
28,950 -	28,999	1,539
$29,000 -	29,049	$1,542
29,050 -	29,099	1,545
29,100 -	29,149	1,548
29,150 -	29,199	1,551
29,200 -	29,249	1,554
29,250 -	29,299	1,557
29,300 -	29,349	1,560
29,350 -	29,399	1,563
29,400 -	29,449	1,566
29,450 -	29,499	1,569
29,500 -	29,549	1,572
29,550 -	29,599	1,575
29,600 -	29,649	1,578
29,650 -	29,699	1,581
29,700 -	29,749	1,584
29,750 -	29,799	1,587
29,800 -	29,849	1,590
29,850 -	29,899	1,593
29,900 -	29,949	1,596
29,950 -	29,999	1,599

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax
$30,000 - 32,499		
$30,000 -	30,049	$1,602
30,050 -	30,099	1,605
30,100 -	30,149	1,608
30,150 -	30,199	1,611
30,200 -	30,249	1,614
30,250 -	30,299	1,617
30,300 -	30,349	1,620
30,350 -	30,399	1,623
30,400 -	30,449	1,626
30,450 -	30,499	1,629
30,500 -	30,549	1,632
30,550 -	30,599	1,635
30,600 -	30,649	1,638
30,650 -	30,699	1,641
30,700 -	30,749	1,644
30,750 -	30,799	1,647
30,800 -	30,849	1,650
30,850 -	30,899	1,653
30,900 -	30,949	1,656
30,950 -	30,999	1,659
$31,000 -	31,049	$1,662
31,050 -	31,099	1,665
31,100 -	31,149	1,668
31,150 -	31,199	1,671
31,200 -	31,249	1,674
31,250 -	31,299	1,677
31,300 -	31,349	1,680
31,350 -	31,399	1,683
31,400 -	31,449	1,686
31,450 -	31,499	1,689
31,500 -	31,549	1,692
31,550 -	31,599	1,695
31,600 -	31,649	1,698
31,650 -	31,699	1,701
31,700 -	31,749	1,704
31,750 -	31,799	1,707
31,800 -	31,849	1,710
31,850 -	31,899	1,713
31,900 -	31,949	1,716
31,950 -	31,999	1,719
$32,000 -	32,049	$1,722
32,050 -	32,099	1,725
32,100 -	32,149	1,728
32,150 -	32,199	1,731
32,200 -	32,249	1,734
32,250 -	32,299	1,737
32,300 -	32,349	1,740
32,350 -	32,399	1,743
32,400 -	32,449	1,746
32,450 -	32,499	1,749

Taxable income		Amount of tax
$32,500 - 34,999		
$32,500 -	32,549	$1,752
32,550 -	32,599	1,755
32,600 -	32,649	1,758
32,650 -	32,699	1,761
32,700 -	32,749	1,764
32,750 -	32,799	1,767
32,800 -	32,849	1,770
32,850 -	32,899	1,773
32,900 -	32,949	1,776
32,950 -	32,999	1,779
$33,000 -	33,049	$1,782
33,050 -	33,099	1,785
33,100 -	33,149	1,788
33,150 -	33,199	1,791
33,200 -	33,249	1,794
33,250 -	33,299	1,797
33,300 -	33,349	1,800
33,350 -	33,399	1,803
33,400 -	33,449	1,806
33,450 -	33,499	1,809
33,500 -	33,549	1,812
33,550 -	33,599	1,815
33,600 -	33,649	1,818
33,650 -	33,699	1,821
33,700 -	33,749	1,824
33,750 -	33,799	1,827
33,800 -	33,849	1,830
33,850 -	33,899	1,833
33,900 -	33,949	1,836
33,950 -	33,999	1,839
$34,000 -	34,049	$1,842
34,050 -	34,099	1,845
34,100 -	34,149	1,848
34,150 -	34,199	1,851
34,200 -	34,249	1,854
34,250 -	34,299	1,857
34,300 -	34,349	1,860
34,350 -	34,399	1,863
34,400 -	34,449	1,866
34,450 -	34,499	1,869
34,500 -	34,549	1,872
34,550 -	34,599	1,875
34,600 -	34,649	1,878
34,650 -	34,699	1,881
34,700 -	34,749	1,884
34,750 -	34,799	1,887
34,800 -	34,849	1,890
34,850 -	34,899	1,893
34,900 -	34,949	1,896
34,950 -	34,999	1,899

Taxable income		Amount of tax
$35,000 - 37,499		
$35,000 -	35,049	$1,902
35,050 -	35,099	1,905
35,100 -	35,149	1,908
35,150 -	35,199	1,911
35,200 -	35,249	1,914
35,250 -	35,299	1,917
35,300 -	35,349	1,920
35,350 -	35,399	1,923
35,400 -	35,449	1,926
35,450 -	35,499	1,929
35,500 -	35,549	1,932
35,550 -	35,599	1,935
35,600 -	35,649	1,938
35,650 -	35,699	1,941
35,700 -	35,749	1,944
35,750 -	35,799	1,947
35,800 -	35,849	1,950
35,850 -	35,899	1,953
35,900 -	35,949	1,956
35,950 -	35,999	1,959
$36,000 -	36,049	$1,962
36,050 -	36,099	1,965
36,100 -	36,149	1,968
36,150 -	36,199	1,971
36,200 -	36,249	1,974
36,250 -	36,299	1,977
36,300 -	36,349	1,980
36,350 -	36,399	1,983
36,400 -	36,449	1,986
36,450 -	36,499	1,989
36,500 -	36,549	1,992
36,550 -	36,599	1,995
36,600 -	36,649	1,998
36,650 -	36,699	2,001
36,700 -	36,749	2,004
36,750 -	36,799	2,007
36,800 -	36,849	2,010
36,850 -	36,899	2,013
36,900 -	36,949	2,016
36,950 -	36,999	2,019
$37,000 -	37,049	$2,022
37,050 -	37,099	2,025
37,100 -	37,149	2,028
37,150 -	37,199	2,031
37,200 -	37,249	2,034
37,250 -	37,299	2,037
37,300 -	37,349	2,040
37,350 -	37,399	2,043
37,400 -	37,449	2,046
37,450 -	37,499	2,049

Taxable income		Amount of tax
$37,500 - 39,999		
$37,500 -	37,549	$2,052
37,550 -	37,599	2,055
37,600 -	37,649	2,058
37,650 -	37,699	2,061
37,700 -	37,749	2,064
37,750 -	37,799	2,067
37,800 -	37,849	2,070
37,850 -	37,899	2,073
37,900 -	37,949	2,076
37,950 -	37,999	2,079
$38,000 -	38,049	$2,082
38,050 -	38,099	2,085
38,100 -	38,149	2,088
38,150 -	38,199	2,091
38,200 -	38,249	2,094
38,250 -	38,299	2,097
38,300 -	38,349	2,100
38,350 -	38,399	2,103
38,400 -	38,449	2,106
38,450 -	38,499	2,109
38,500 -	38,549	2,112
38,550 -	38,599	2,115
38,600 -	38,649	2,118
38,650 -	38,699	2,121
38,700 -	38,749	2,124
38,750 -	38,799	2,127
38,800 -	38,849	2,130
38,850 -	38,899	2,133
38,900 -	38,949	2,136
38,950 -	38,999	2,139
$39,000 -	39,049	$2,142
39,050 -	39,099	2,145
39,100 -	39,149	2,148
39,150 -	39,199	2,151
39,200 -	39,249	2,154
39,250 -	39,299	2,157
39,300 -	39,349	2,160
39,350 -	39,399	2,163
39,400 -	39,449	2,166
39,450 -	39,499	2,169
39,500 -	39,549	2,172
39,550 -	39,599	2,175
39,600 -	39,649	2,178
39,650 -	39,699	2,181
39,700 -	39,749	2,184
39,750 -	39,799	2,187
39,800 -	39,849	2,190
39,850 -	39,899	2,193
39,900 -	39,949	2,196
39,950 -	39,999	2,199

Taxable income		Amount of tax
$40,000 - 42,499		
$40,000 -	40,049	$2,202
40,050 -	40,099	2,205
40,100 -	40,149	2,208
40,150 -	40,199	2,211
40,200 -	40,249	2,215
40,250 -	40,299	2,218
40,300 -	40,349	2,221
40,350 -	40,399	2,224
40,400 -	40,449	2,228
40,450 -	40,499	2,231
40,500 -	40,549	2,234
40,550 -	40,599	2,237
40,600 -	40,649	2,241
40,650 -	40,699	2,244
40,700 -	40,749	2,247
40,750 -	40,799	2,250
40,800 -	40,849	2,254
40,850 -	40,899	2,257
40,900 -	40,949	2,260
40,950 -	40,999	2,263
$41,000 -	41,049	$2,267
41,050 -	41,099	2,270
41,100 -	41,149	2,273
41,150 -	41,199	2,276
41,200 -	41,249	2,280
41,250 -	41,299	2,283
41,300 -	41,349	2,286
41,350 -	41,399	2,289
41,400 -	41,449	2,293
41,450 -	41,499	2,296
41,500 -	41,549	2,299
41,550 -	41,599	2,302
41,600 -	41,649	2,306
41,650 -	41,699	2,309
41,700 -	41,749	2,312
41,750 -	41,799	2,315
41,800 -	41,849	2,319
41,850 -	41,899	2,322
41,900 -	41,949	2,325
41,950 -	41,999	2,328
$42,000 -	42,049	$2,332
42,050 -	42,099	2,335
42,100 -	42,149	2,338
42,150 -	42,199	2,341
42,200 -	42,249	2,345
42,250 -	42,299	2,348
42,300 -	42,349	2,351
42,350 -	42,399	2,354
42,400 -	42,449	2,358
42,450 -	42,499	2,361

Taxable income		Amount of tax
$42,500 - 44,999		
$42,500 -	42,549	$2,364
42,550 -	42,599	2,367
42,600 -	42,649	2,371
42,650 -	42,699	2,374
42,700 -	42,749	2,377
42,750 -	42,799	2,380
42,800 -	42,849	2,384
42,850 -	42,899	2,387
42,900 -	42,949	2,390
42,950 -	42,999	2,393
$43,000 -	43,049	$2,397
43,050 -	43,099	2,400
43,100 -	43,149	2,403
43,150 -	43,199	2,406
43,200 -	43,249	2,410
43,250 -	43,299	2,413
43,300 -	43,349	2,416
43,350 -	43,399	2,419
43,400 -	43,449	2,423
43,450 -	43,499	2,426
43,500 -	43,549	2,429
43,550 -	43,599	2,432
43,600 -	43,649	2,436
43,650 -	43,699	2,439
43,700 -	43,749	2,442
43,750 -	43,799	2,445
43,800 -	43,849	2,449
43,850 -	43,899	2,452
43,900 -	43,949	2,455
43,950 -	43,999	2,458
$44,000 -	44,049	$2,462
44,050 -	44,099	2,465
44,100 -	44,149	2,468
44,150 -	44,199	2,471
44,200 -	44,249	2,475
44,250 -	44,299	2,478
44,300 -	44,349	2,481
44,350 -	44,399	2,484
44,400 -	44,449	2,488
44,450 -	44,499	2,491
44,500 -	44,549	2,494
44,550 -	44,599	2,497
44,600 -	44,649	2,501
44,650 -	44,699	2,504
44,700 -	44,749	2,507
44,750 -	44,799	2,510
44,800 -	44,849	2,514
44,850 -	44,899	2,517
44,900 -	44,949	2,520
44,950 -	44,999	2,523

Taxable income		Amount of tax
$45,000 - 47,499		
$45,000 -	45,049	$2,527
45,050 -	45,099	2,530
45,100 -	45,149	2,533
45,150 -	45,199	2,536
45,200 -	45,249	2,540
45,250 -	45,299	2,543
45,300 -	45,349	2,546
45,350 -	45,399	2,549
45,400 -	45,449	2,553
45,450 -	45,499	2,556
45,500 -	45,549	2,559
45,550 -	45,599	2,562
45,600 -	45,649	2,566
45,650 -	45,699	2,569
45,700 -	45,749	2,572
45,750 -	45,799	2,575
45,800 -	45,849	2,579
45,850 -	45,899	2,582
45,900 -	45,949	2,585
45,950 -	45,999	$2,588
$46,000 -	46,049	$2,592
46,050 -	46,099	2,595
46,100 -	46,149	2,598
46,150 -	46,199	2,601
46,200 -	46,249	2,605
46,250 -	46,299	2,608
46,300 -	46,349	2,611
46,350 -	46,399	2,614
46,400 -	46,449	2,618
46,450 -	46,499	2,621
46,500 -	46,549	2,624
46,550 -	46,599	2,627
46,600 -	46,649	2,631
46,650 -	46,699	2,634
46,700 -	46,749	2,637
46,750 -	46,799	2,640
46,800 -	46,849	2,644
46,850 -	46,899	2,647
46,900 -	46,949	2,650
46,950 -	46,999	2,653
$47,000 -	47,049	$2,657
47,050 -	47,099	2,660
47,100 -	47,149	2,663
47,150 -	47,199	2,666
47,200 -	47,249	2,670
47,250 -	47,299	2,673
47,300 -	47,349	2,676
47,350 -	47,399	2,679
47,400 -	47,449	2,683
47,450 -	47,499	2,686

Taxable income		Amount of tax
$47,500 - 49,999		
$47,500 -	47,549	$2,689
47,550 -	47,599	2,692
47,600 -	47,649	2,696
47,650 -	47,699	2,699
47,700 -	47,749	2,702
47,750 -	47,799	2,705
47,800 -	47,849	2,709
47,850 -	47,899	2,712
47,900 -	47,949	2,715
47,950 -	47,999	2,718
$48,000 -	48,049	$2,722
48,050 -	48,099	2,725
48,100 -	48,149	2,728
48,150 -	48,199	2,731
48,200 -	48,249	2,735
48,250 -	48,299	2,738
48,300 -	48,349	2,741
48,350 -	48,399	2,744
48,400 -	48,449	2,748
48,450 -	48,499	2,751
48,500 -	48,549	2,754
48,550 -	48,599	2,757
48,600 -	48,649	2,761
48,650 -	48,699	2,764
48,700 -	48,749	2,767
48,750 -	48,799	2,770
48,800 -	48,849	2,774
48,850 -	48,899	2,777
48,900 -	48,949	2,780
48,950 -	48,999	$2,783
$49,000 -	49,049	$2,787
49,050 -	49,099	2,790
49,100 -	49,149	2,793
49,150 -	49,199	2,796
49,200 -	49,249	2,800
49,250 -	49,299	2,803
49,300 -	49,349	2,806
49,350 -	49,399	2,809
49,400 -	49,449	2,813
49,450 -	49,499	2,816
49,500 -	49,549	2,819
49,550 -	49,599	2,822
49,600 -	49,649	2,826
49,650 -	49,699	2,829
49,700 -	49,749	2,832
49,750 -	49,799	2,835
49,800 -	49,849	2,839
49,850 -	49,899	2,842
49,900 -	49,949	2,845
49,950 -	49,999	2,848

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax
$50,000 - 52,499		
$50,000 -	50,049	$2,852
50,050 -	50,099	2,855
50,100 -	50,149	2,858
50,150 -	50,199	2,861
50,200 -	50,249	2,865
50,250 -	50,299	2,868
50,300 -	50,349	2,871
50,350 -	50,399	2,874
50,400 -	50,449	2,878
50,450 -	50,499	2,881
50,500 -	50,549	2,884
50,550 -	50,599	2,887
50,600 -	50,649	2,891
50,650 -	50,699	2,894
50,700 -	50,749	2,897
50,750 -	50,799	2,900
50,800 -	50,849	2,904
50,850 -	50,899	2,907
50,900 -	50,949	2,910
50,950 -	50,999	2,913
$51,000 -	51,049	$2,917
51,050 -	51,099	2,920
51,100 -	51,149	2,923
51,150 -	51,199	2,926
51,200 -	51,249	2,930
51,250 -	51,299	2,933
51,300 -	51,349	2,936
51,350 -	51,399	2,939
51,400 -	51,449	2,943
51,450 -	51,499	2,946
51,500 -	51,549	2,949
51,550 -	51,599	2,952
51,600 -	51,649	2,956
51,650 -	51,699	2,959
51,700 -	51,749	2,962
51,750 -	51,799	2,965
51,800 -	51,849	2,969
51,850 -	51,899	2,972
51,900 -	51,949	2,975
51,950 -	51,999	2,978
$52,000 -	52,049	$2,982
52,050 -	52,099	2,985
52,100 -	52,149	2,988
52,150 -	52,199	2,991
52,200 -	52,249	2,995
52,250 -	52,299	2,998
52,300 -	52,349	3,001
52,350 -	52,399	3,004
52,400 -	52,449	3,008
52,450 -	52,499	3,011

Taxable income		Amount of tax
$52,500 - 54,999		
$52,500 -	52,549	$3,014
52,550 -	52,599	3,017
52,600 -	52,649	3,021
52,650 -	52,699	3,024
52,700 -	52,749	3,027
52,750 -	52,799	3,030
52,800 -	52,849	3,034
52,850 -	52,899	3,037
52,900 -	52,949	3,040
52,950 -	52,999	3,043
$53,000 -	53,049	$3,047
53,050 -	53,099	3,050
53,100 -	53,149	3,053
53,150 -	53,199	3,056
53,200 -	53,249	3,060
53,250 -	53,299	3,063
53,300 -	53,349	3,066
53,350 -	53,399	3,069
53,400 -	53,449	3,073
53,450 -	53,499	3,076
53,500 -	53,549	3,079
53,550 -	53,599	3,082
53,600 -	53,649	3,086
53,650 -	53,699	3,089
53,700 -	53,749	3,092
53,750 -	53,799	3,095
53,800 -	53,849	3,099
53,850 -	53,899	3,102
53,900 -	53,949	3,105
53,950 -	53,999	3,108
$54,000 -	54,049	$3,112
54,050 -	54,099	3,115
54,100 -	54,149	3,118
54,150 -	54,199	3,121
54,200 -	54,249	3,125
54,250 -	54,299	3,128
54,300 -	54,349	3,131
54,350 -	54,399	3,134
54,400 -	54,449	3,138
54,450 -	54,499	3,141
54,500 -	54,549	3,144
54,550 -	54,599	3,147
54,600 -	54,649	3,151
54,650 -	54,699	3,154
54,700 -	54,749	3,157
54,750 -	54,799	3,160
54,800 -	54,849	3,164
54,850 -	54,899	3,167
54,900 -	54,949	3,170
54,950 -	54,999	3,173

Taxable income		Amount of tax
$55,000 - 57,499		
$55,000 -	55,049	$3,177
55,050 -	55,099	3,180
55,100 -	55,149	3,183
55,150 -	55,199	3,186
55,200 -	55,249	3,190
55,250 -	55,299	3,193
55,300 -	55,349	3,196
55,350 -	55,399	3,199
55,400 -	55,449	3,203
55,450 -	55,499	3,206
55,500 -	55,549	3,209
55,550 -	55,599	3,212
55,600 -	55,649	3,216
55,650 -	55,699	3,219
55,700 -	55,749	3,222
55,750 -	55,799	3,225
55,800 -	55,849	3,229
55,850 -	55,899	3,232
55,900 -	55,949	3,235
55,950 -	55,999	3,238
$56,000 -	56,049	$3,242
56,050 -	56,099	3,245
56,100 -	56,149	3,248
56,150 -	56,199	3,251
56,200 -	56,249	3,255
56,250 -	56,299	3,258
56,300 -	56,349	3,261
56,350 -	56,399	3,264
56,400 -	56,449	3,268
56,450 -	56,499	3,271
56,500 -	56,549	3,274
56,550 -	56,599	3,277
56,600 -	56,649	3,281
56,650 -	56,699	3,284
56,700 -	56,749	3,287
56,750 -	56,799	3,290
56,800 -	56,849	3,294
56,850 -	56,899	3,297
56,900 -	56,949	3,300
56,950 -	56,999	3,303
$57,000 -	57,049	$3,307
57,050 -	57,099	3,310
57,100 -	57,149	3,313
57,150 -	57,199	3,316
57,200 -	57,249	3,320
57,250 -	57,299	3,323
57,300 -	57,349	3,326
57,350 -	57,399	3,329
57,400 -	57,449	3,333
57,450 -	57,499	3,336

Taxable income		Amount of tax
$57,500 - 59,999		
$57,500 -	57,549	$3,339
57,550 -	57,599	3,342
57,600 -	57,649	3,346
57,650 -	57,699	3,349
57,700 -	57,749	3,352
57,750 -	57,799	3,355
57,800 -	57,849	3,359
57,850 -	57,899	3,362
57,900 -	57,949	3,365
57,950 -	57,999	3,368
$58,000 -	58,049	$3,372
58,050 -	58,099	3,375
58,100 -	58,149	3,378
58,150 -	58,199	3,381
58,200 -	58,249	3,385
58,250 -	58,299	3,388
58,300 -	58,349	3,391
58,350 -	58,399	3,394
58,400 -	58,449	3,398
58,450 -	58,499	3,401
58,500 -	58,549	3,404
58,550 -	58,599	3,407
58,600 -	58,649	3,411
58,650 -	58,699	3,414
58,700 -	58,749	3,417
58,750 -	58,799	3,420
58,800 -	58,849	3,424
58,850 -	58,899	3,427
58,900 -	58,949	3,430
58,950 -	58,999	3,433
$59,000 -	59,049	$3,437
59,050 -	59,099	3,440
59,100 -	59,149	3,443
59,150 -	59,199	3,446
59,200 -	59,249	3,450
59,250 -	59,299	3,453
59,300 -	59,349	3,456
59,350 -	59,399	3,459
59,400 -	59,449	3,463
59,450 -	59,499	3,466
59,500 -	59,549	3,469
59,550 -	59,599	3,472
59,600 -	59,649	3,476
59,650 -	59,699	3,479
59,700 -	59,749	3,482
59,750 -	59,799	3,485
59,800 -	59,849	3,489
59,850 -	59,899	3,492
59,900 -	59,949	3,495
59,950 -	59,999	3,498

Taxable income		Amount of tax
$60,000 - 62,499		
$60,000 -	60,049	$3,501
60,050 -	60,099	3,505
60,100 -	60,149	3,510
60,150 -	60,199	3,514
60,200 -	60,249	3,518
60,250 -	60,299	3,522
60,300 -	60,349	3,527
60,350 -	60,399	3,531
60,400 -	60,449	3,535
60,450 -	60,499	3,539
60,500 -	60,549	3,544
60,550 -	60,599	3,548
60,600 -	60,649	3,552
60,650 -	60,699	3,556
60,700 -	60,749	3,561
60,750 -	60,799	3,565
60,800 -	60,849	3,569
60,850 -	60,899	3,573
60,900 -	60,949	3,578
60,950 -	60,999	3,582
$61,000 -	61,049	$3,586
61,050 -	61,099	3,590
61,100 -	61,149	3,595
61,150 -	61,199	3,599
61,200 -	61,249	3,603
61,250 -	61,299	3,607
61,300 -	61,349	3,612
61,350 -	61,399	3,616
61,400 -	61,449	3,620
61,450 -	61,499	3,624
61,500 -	61,549	3,629
61,550 -	61,599	3,633
61,600 -	61,649	3,637
61,650 -	61,699	3,641
61,700 -	61,749	3,646
61,750 -	61,799	3,650
61,800 -	61,849	3,654
61,850 -	61,899	3,658
61,900 -	61,949	3,663
61,950 -	61,999	3,667
$62,000 -	62,049	$3,671
62,050 -	62,099	3,675
62,100 -	62,149	3,680
62,150 -	62,199	3,684
62,200 -	62,249	3,688
62,250 -	62,299	3,692
62,300 -	62,349	3,697
62,350 -	62,399	3,701
62,400 -	62,449	3,705
62,450 -	62,499	3,709

Taxable income		Amount of tax
$62,500 - 64,999		
$62,500 -	62,549	$3,714
62,550 -	62,599	3,718
62,600 -	62,649	3,722
62,650 -	62,699	3,726
62,700 -	62,749	3,731
62,750 -	62,799	3,735
62,800 -	62,849	3,739
62,850 -	62,899	3,743
62,900 -	62,949	3,748
62,950 -	62,999	3,752
$63,000 -	63,049	$3,756
63,050 -	63,099	3,760
63,100 -	63,149	3,765
63,150 -	63,199	3,769
63,200 -	63,249	3,773
63,250 -	63,299	3,777
63,300 -	63,349	3,782
63,350 -	63,399	3,786
63,400 -	63,449	3,790
63,450 -	63,499	3,794
63,500 -	63,549	3,799
63,550 -	63,599	3,803
63,600 -	63,649	3,807
63,650 -	63,699	3,811
63,700 -	63,749	3,816
63,750 -	63,799	3,820
63,800 -	63,849	3,824
63,850 -	63,899	3,828
63,900 -	63,949	3,833
63,950 -	63,999	3,837
$64,000 -	64,049	$3,841
64,050 -	64,099	3,845
64,100 -	64,149	3,850
64,150 -	64,199	3,854
64,200 -	64,249	3,858
64,250 -	64,299	3,862
64,300 -	64,349	3,867
64,350 -	64,399	3,871
64,400 -	64,449	3,875
64,450 -	64,499	3,879
64,500 -	64,549	3,884
64,550 -	64,599	3,888
64,600 -	64,649	3,892
64,650 -	64,699	3,896
64,700 -	64,749	3,901
64,750 -	64,799	3,905
64,800 -	64,849	3,909
64,850 -	64,899	3,913
64,900 -	64,949	3,918
64,950 -	64,999	3,922

Taxable income		Amount of tax
$65,000 - 67,499		
$65,000 -	65,049	$3,926
65,050 -	65,099	3,930
65,100 -	65,149	3,935
65,150 -	65,199	3,939
65,200 -	65,249	3,943
65,250 -	65,299	3,947
65,300 -	65,349	3,952
65,350 -	65,399	3,956
65,400 -	65,449	3,960
65,450 -	65,499	3,964
65,500 -	65,549	3,969
65,550 -	65,599	3,973
65,600 -	65,649	3,977
65,650 -	65,699	3,981
65,700 -	65,749	3,986
65,750 -	65,799	3,990
65,800 -	65,849	3,994
65,850 -	65,899	3,998
65,900 -	65,949	4,003
65,950 -	65,999	4,007
$66,000 -	66,049	$4,011
66,050 -	66,099	4,015
66,100 -	66,149	4,020
66,150 -	66,199	4,024
66,200 -	66,249	4,028
66,250 -	66,299	4,032
66,300 -	66,349	4,037
66,350 -	66,399	4,041
66,400 -	66,449	4,045
66,450 -	66,499	4,049
66,500 -	66,549	4,054
66,550 -	66,599	4,058
66,600 -	66,649	4,062
66,650 -	66,699	4,066
66,700 -	66,749	4,071
66,750 -	66,799	4,075
66,800 -	66,849	4,079
66,850 -	66,899	4,083
66,900 -	66,949	4,088
66,950 -	66,999	4,092
$67,000 -	67,049	$4,096
67,050 -	67,099	4,100
67,100 -	67,149	4,105
67,150 -	67,199	4,109
67,200 -	67,249	4,113
67,250 -	67,299	4,117
67,300 -	67,349	4,122
67,350 -	67,399	4,126
67,400 -	67,449	4,130
67,450 -	67,499	4,134

Taxable income		Amount of tax
$67,500 - 69,999		
$67,500 -	67,549	$4,139
67,550 -	67,599	4,143
67,600 -	67,649	4,147
67,650 -	67,699	4,151
67,700 -	67,749	4,156
67,750 -	67,799	4,160
67,800 -	67,849	4,164
67,850 -	67,899	4,168
67,900 -	67,949	4,173
67,950 -	67,999	4,177
$68,000 -	68,049	$4,181
68,050 -	68,099	4,185
68,100 -	68,149	4,190
68,150 -	68,199	4,194
68,200 -	68,249	4,198
68,250 -	68,299	4,202
68,300 -	68,349	4,207
68,350 -	68,399	4,211
68,400 -	68,449	4,215
68,450 -	68,499	4,219
68,500 -	68,549	4,224
68,550 -	68,599	4,228
68,600 -	68,649	4,232
68,650 -	68,699	4,236
68,700 -	68,749	4,241
68,750 -	68,799	4,245
68,800 -	68,849	4,249
68,850 -	68,899	4,253
68,900 -	68,949	4,258
68,950 -	68,999	4,262
$69,000 -	69,049	$4,266
69,050 -	69,099	4,270
69,100 -	69,149	4,275
69,150 -	69,199	4,279
69,200 -	69,249	4,283
69,250 -	69,299	4,287
69,300 -	69,349	4,292
69,350 -	69,399	4,296
69,400 -	69,449	4,300
69,450 -	69,499	4,304
69,500 -	69,549	4,309
69,550 -	69,599	4,313
69,600 -	69,649	4,317
69,650 -	69,699	4,321
69,700 -	69,749	4,326
69,750 -	69,799	4,330
69,800 -	69,849	4,334
69,850 -	69,899	4,338
69,900 -	69,949	4,343
69,950 -	69,999	4,347

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax
$70,000 - 72,499		
$70,000 -	70,049	$4,351
70,050 -	70,099	4,355
70,100 -	70,149	4,360
70,150 -	70,199	4,364
70,200 -	70,249	4,368
70,250 -	70,299	4,372
70,300 -	70,349	4,377
70,350 -	70,399	4,381
70,400 -	70,449	4,385
70,450 -	70,499	4,389
70,500 -	70,549	4,394
70,550 -	70,599	4,398
70,600 -	70,649	4,402
70,650 -	70,699	4,406
70,700 -	70,749	4,411
70,750 -	70,799	4,415
70,800 -	70,849	4,419
70,850 -	70,899	4,423
70,900 -	70,949	4,428
70,950 -	70,999	4,432
$71,000 -	71,049	$4,436
71,050 -	71,099	4,440
71,100 -	71,149	4,445
71,150 -	71,199	4,449
71,200 -	71,249	4,453
71,250 -	71,299	4,457
71,300 -	71,349	4,462
71,350 -	71,399	4,466
71,400 -	71,449	4,470
71,450 -	71,499	4,474
71,500 -	71,549	4,479
71,550 -	71,599	4,483
71,600 -	71,649	4,487
71,650 -	71,699	4,491
71,700 -	71,749	4,496
71,750 -	71,799	4,500
71,800 -	71,849	4,504
71,850 -	71,899	4,508
71,900 -	71,949	4,513
71,950 -	71,999	4,517
$72,000 -	72,049	$4,521
72,050 -	72,099	4,525
72,100 -	72,149	4,530
72,150 -	72,199	4,534
72,200 -	72,249	4,538
72,250 -	72,299	4,542
72,300 -	72,349	4,547
72,350 -	72,399	4,551
72,400 -	72,449	4,555
72,450 -	72,499	4,559

Taxable income		Amount of tax
$72,500 - 74,999		
$72,500 -	72,549	$4,564
72,550 -	72,599	4,568
72,600 -	72,649	4,572
72,650 -	72,699	4,576
72,700 -	72,749	4,581
72,750 -	72,799	4,585
72,800 -	72,849	4,589
72,850 -	72,899	4,593
72,900 -	72,949	4,598
72,950 -	72,999	4,602
$73,000 -	73,049	$4,606
73,050 -	73,099	4,610
73,100 -	73,149	4,615
73,150 -	73,199	4,619
73,200 -	73,249	4,623
73,250 -	73,299	4,627
73,300 -	73,349	4,632
73,350 -	73,399	4,636
73,400 -	73,449	4,640
73,450 -	73,499	4,644
73,500 -	73,549	4,649
73,550 -	73,599	4,653
73,600 -	73,649	4,657
73,650 -	73,699	4,661
73,700 -	73,749	4,666
73,750 -	73,799	4,670
73,800 -	73,849	4,674
73,850 -	73,899	4,678
73,900 -	73,949	4,683
73,950 -	73,999	4,687
$74,000 -	74,049	$4,691
74,050 -	74,099	4,695
74,100 -	74,149	4,700
74,150 -	74,199	4,704
74,200 -	74,249	4,708
74,250 -	74,299	4,712
74,300 -	74,349	4,717
74,350 -	74,399	4,721
74,400 -	74,449	4,725
74,450 -	74,499	4,729
74,500 -	74,549	4,734
74,550 -	74,599	4,738
74,600 -	74,649	4,742
74,650 -	74,699	4,746
74,700 -	74,749	4,751
74,750 -	74,799	4,755
74,800 -	74,849	4,759
74,850 -	74,899	4,763
74,900 -	74,949	4,768
74,950 -	74,999	4,772

Taxable income		Amount of tax
$75,000 - 77,499		
$75,000 -	75,049	$4,776
75,050 -	75,099	4,780
75,100 -	75,149	4,785
75,150 -	75,199	4,789
75,200 -	75,249	4,793
75,250 -	75,299	4,797
75,300 -	75,349	4,802
75,350 -	75,399	4,806
75,400 -	75,449	4,810
75,450 -	75,499	4,814
75,500 -	75,549	4,819
75,550 -	75,599	4,823
75,600 -	75,649	4,827
75,650 -	75,699	4,831
75,700 -	75,749	4,836
75,750 -	75,799	4,840
75,800 -	75,849	4,844
75,850 -	75,899	4,848
75,900 -	75,949	4,853
75,950 -	75,999	4,857
$76,000 -	76,049	$4,861
76,050 -	76,099	4,865
76,100 -	76,149	4,870
76,150 -	76,199	4,874
76,200 -	76,249	4,878
76,250 -	76,299	4,882
76,300 -	76,349	4,887
76,350 -	76,399	4,891
76,400 -	76,449	4,895
76,450 -	76,499	4,899
76,500 -	76,549	4,904
76,550 -	76,599	4,908
76,600 -	76,649	4,912
76,650 -	76,699	4,916
76,700 -	76,749	4,921
76,750 -	76,799	4,925
76,800 -	76,849	4,929
76,850 -	76,899	4,933
76,900 -	76,949	4,938
76,950 -	76,999	4,942
$77,000 -	77,049	$4,946
77,050 -	77,099	4,950
77,100 -	77,149	4,955
77,150 -	77,199	4,959
77,200 -	77,249	4,963
77,250 -	77,299	4,967
77,300 -	77,349	4,972
77,350 -	77,399	4,976
77,400 -	77,449	4,980
77,450 -	77,499	4,984

Taxable income		Amount of tax
$77,500 - 79,999		
$77,500 -	77,549	$4,989
77,550 -	77,599	4,993
77,600 -	77,649	4,997
77,650 -	77,699	5,001
77,700 -	77,749	5,006
77,750 -	77,799	5,010
77,800 -	77,849	5,014
77,850 -	77,899	5,018
77,900 -	77,949	5,023
77,950 -	77,999	5,027
$78,000 -	78,049	$5,031
78,050 -	78,099	5,035
78,100 -	78,149	5,040
78,150 -	78,199	5,044
78,200 -	78,249	5,048
78,250 -	78,299	5,052
78,300 -	78,349	5,057
78,350 -	78,399	5,061
78,400 -	78,449	5,065
78,450 -	78,499	5,069
78,500 -	78,549	5,074
78,550 -	78,599	5,078
78,600 -	78,649	5,082
78,650 -	78,699	5,086
78,700 -	78,749	5,091
78,750 -	78,799	5,095
78,800 -	78,849	5,099
78,850 -	78,899	5,103
78,900 -	78,949	5,108
78,950 -	78,999	5,112
$79,000 -	79,049	$5,116
79,050 -	79,099	5,120
79,100 -	79,149	5,125
79,150 -	79,199	5,129
79,200 -	79,249	5,133
79,250 -	79,299	5,137
79,300 -	79,349	5,142
79,350 -	79,399	5,146
79,400 -	79,449	5,150
79,450 -	79,499	5,154
79,500 -	79,549	5,159
79,550 -	79,599	5,163
79,600 -	79,649	5,167
79,650 -	79,699	5,171
79,700 -	79,749	5,176
79,750 -	79,799	5,180
79,800 -	79,849	5,184
79,850 -	79,899	5,188
79,900 -	79,949	5,193
79,950 -	79,999	5,197

Taxable income		Amount of tax
$80,000 - 82,499		
$80,000 -	80,049	$5,201
80,050 -	80,099	5,205
80,100 -	80,149	5,210
80,150 -	80,199	5,214
80,200 -	80,249	5,218
80,250 -	80,299	5,222
80,300 -	80,349	5,227
80,350 -	80,399	5,231
80,400 -	80,449	5,235
80,450 -	80,499	5,239
80,500 -	80,549	5,244
80,550 -	80,599	5,248
80,600 -	80,649	5,252
80,650 -	80,699	5,256
80,700 -	80,749	5,261
80,750 -	80,799	5,265
80,800 -	80,849	5,269
80,850 -	80,899	5,273
80,900 -	80,949	5,278
80,950 -	80,999	5,282
$81,000 -	81,049	$5,286
81,050 -	81,099	5,290
81,100 -	81,149	5,295
81,150 -	81,199	5,299
81,200 -	81,249	5,303
81,250 -	81,299	5,307
81,300 -	81,349	5,312
81,350 -	81,399	5,316
81,400 -	81,449	5,320
81,450 -	81,499	5,324
81,500 -	81,549	5,329
81,550 -	81,599	5,333
81,600 -	81,649	5,337
81,650 -	81,699	5,341
81,700 -	81,749	5,346
81,750 -	81,799	5,350
81,800 -	81,849	5,354
81,850 -	81,899	5,358
81,900 -	81,949	5,363
81,950 -	81,999	5,367
$82,000 -	82,049	$5,371
82,050 -	82,099	5,375
82,100 -	82,149	5,380
82,150 -	82,199	5,384
82,200 -	82,249	5,388
82,250 -	82,299	5,392
82,300 -	82,349	5,397
82,350 -	82,399	5,401
82,400 -	82,449	5,405
82,450 -	82,499	5,409

Taxable income		Amount of tax
$82,500 - 84,999		
$82,500 -	82,549	$5,414
82,550 -	82,599	5,418
82,600 -	82,649	5,422
82,650 -	82,699	5,426
82,700 -	82,749	5,431
82,750 -	82,799	5,435
82,800 -	82,849	5,439
82,850 -	82,899	5,443
82,900 -	82,949	5,448
82,950 -	82,999	5,452
$83,000 -	83,049	$5,456
83,050 -	83,099	5,460
83,100 -	83,149	5,465
83,150 -	83,199	5,469
83,200 -	83,249	5,473
83,250 -	83,299	5,477
83,300 -	83,349	5,482
83,350 -	83,399	5,486
83,400 -	83,449	5,490
83,450 -	83,499	5,494
83,500 -	83,549	5,499
83,550 -	83,599	5,503
83,600 -	83,649	5,507
83,650 -	83,699	5,511
83,700 -	83,749	5,516
83,750 -	83,799	5,520
83,800 -	83,849	5,524
83,850 -	83,899	5,528
83,900 -	83,949	5,533
83,950 -	83,999	5,537
$84,000 -	84,049	$5,541
84,050 -	84,099	5,545
84,100 -	84,149	5,550
84,150 -	84,199	5,554
84,200 -	84,249	5,558
84,250 -	84,299	5,562
84,300 -	84,349	5,567
84,350 -	84,399	5,571
84,400 -	84,449	5,575
84,450 -	84,499	5,579
84,500 -	84,549	5,584
84,550 -	84,599	5,588
84,600 -	84,649	5,592
84,650 -	84,699	5,596
84,700 -	84,749	5,601
84,750 -	84,799	5,605
84,800 -	84,849	5,609
84,850 -	84,899	5,613
84,900 -	84,949	5,618
84,950 -	84,999	5,622

Taxable income		Amount of tax
$85,000 - 87,499		
$85,000 -	85,049	$5,626
85,050 -	85,099	5,630
85,100 -	85,149	5,635
85,150 -	85,199	5,639
85,200 -	85,249	5,643
85,250 -	85,299	5,647
85,300 -	85,349	5,652
85,350 -	85,399	5,656
85,400 -	85,449	5,660
85,450 -	85,499	5,664
85,500 -	85,549	5,669
85,550 -	85,599	5,673
85,600 -	85,649	5,677
85,650 -	85,699	5,681
85,700 -	85,749	5,686
85,750 -	85,799	5,690
85,800 -	85,849	5,694
85,850 -	85,899	5,698
85,900 -	85,949	5,703
85,950 -	85,999	5,707
86,000 -	86,049	$5,711
86,050 -	86,099	5,715
86,100 -	86,149	5,720
86,150 -	86,199	5,724
86,200 -	86,249	5,728
86,250 -	86,299	5,732
86,300 -	86,349	5,737
86,350 -	86,399	5,741
86,400 -	86,449	5,745
86,450 -	86,499	5,749
86,500 -	86,549	5,754
86,550 -	86,599	5,758
86,600 -	86,649	5,762
86,650 -	86,699	5,766
86,700 -	86,749	5,771
86,750 -	86,799	5,775
86,800 -	86,849	5,779
86,850 -	86,899	5,783
86,900 -	86,949	5,788
86,950 -	86,999	5,792
$87,000 -	87,049	$5,796
87,050 -	87,099	5,800
87,100 -	87,149	5,805
87,150 -	87,199	5,809
87,200 -	87,249	5,813
87,250 -	87,299	5,817
87,300 -	87,349	5,822
87,350 -	87,399	5,826
87,400 -	87,449	5,830
87,450 -	87,499	5,834

Taxable income		Amount of tax
$87,500 - 89,999		
$87,500 -	87,549	$5,839
87,550 -	87,599	5,843
87,600 -	87,649	5,847
87,650 -	87,699	5,851
87,700 -	87,749	5,856
87,750 -	87,799	5,860
87,800 -	87,849	5,864
87,850 -	87,899	5,868
87,900 -	87,949	5,873
87,950 -	87,999	5,877
$88,000 -	88,049	$5,881
88,050 -	88,099	5,885
88,100 -	88,149	5,890
88,150 -	88,199	5,894
88,200 -	88,249	5,898
88,250 -	88,299	5,902
88,300 -	88,349	5,907
88,350 -	88,399	5,911
88,400 -	88,449	5,915
88,450 -	88,499	5,919
88,500 -	88,549	5,924
88,550 -	88,599	5,928
88,600 -	88,649	5,932
88,650 -	88,699	5,936
88,700 -	88,749	5,941
88,750 -	88,799	5,945
88,800 -	88,849	5,949
88,850 -	88,899	5,953
88,900 -	88,949	5,958
88,950 -	88,999	5,962
$89,000 -	89,049	$5,966
89,050 -	89,099	5,970
89,100 -	89,149	5,975
89,150 -	89,199	5,979
89,200 -	89,249	5,983
89,250 -	89,299	5,987
89,300 -	89,349	5,992
89,350 -	89,399	5,996
89,400 -	89,449	6,000
89,450 -	89,499	6,004
89,500 -	89,549	6,009
89,550 -	89,599	6,013
89,600 -	89,649	6,017
89,650 -	89,699	6,021
89,700 -	89,749	6,026
89,750 -	89,799	6,030
89,800 -	89,849	6,034
89,850 -	89,899	6,038
89,900 -	89,949	6,043
89,950 -	89,999	6,047

Tax tables for Income of $100,000 or less continued

Taxable income		Amount of tax
$90,000 - 92,499		
$90,000 -	90,049	6,051
90,050 -	90,099	6,055
90,100 -	90,149	6,060
90,150 -	90,199	6,064
90,200 -	90,249	6,068
90,250 -	90,299	6,072
90,300 -	90,349	6,077
90,350 -	90,399	6,081
90,400 -	90,449	6,085
90,450 -	90,499	6,089
90,500 -	90,549	6,094
90,550 -	90,599	6,098
90,600 -	90,649	6,102
90,650 -	90,699	6,106
90,700 -	90,749	6,111
90,750 -	90,799	6,115
90,800 -	90,849	6,119
90,850 -	90,899	6,123
90,900 -	90,949	6,128
90,950 -	90,999	6,132
$91,000 -	91,049	$6,136
91,050 -	91,099	6,140
91,100 -	91,149	6,145
91,150 -	91,199	6,149
91,200 -	91,249	6,153
91,250 -	91,299	6,157
91,300 -	91,349	6,162
91,350 -	91,399	6,166
91,400 -	91,449	6,170
91,450 -	91,499	6,174
91,500 -	91,549	6,179
91,550 -	91,599	6,183
91,600 -	91,649	6,187
91,650 -	91,699	6,191
91,700 -	91,749	6,196
91,750 -	91,799	6,200
91,800 -	91,849	6,204
91,850 -	91,899	6,208
91,900 -	91,949	6,213
91,950 -	91,999	6,217
$92,000 -	92,049	$6,221
92,050 -	92,099	6,225
92,100 -	92,149	6,230
92,150 -	92,199	6,234
92,200 -	92,249	6,238
92,250 -	92,299	6,242
92,300 -	92,349	6,247
92,350 -	92,399	6,251
92,400 -	92,449	6,255
92,450 -	92,499	6,259

Taxable income		Amount of tax
$92,500 - 94,999		
$92,500 -	92,549	$6,264
92,550 -	92,599	6,268
92,600 -	92,649	6,272
92,650 -	92,699	6,276
92,700 -	92,749	6,281
92,750 -	92,799	6,285
92,800 -	92,849	6,289
92,850 -	92,899	6,293
92,900 -	92,949	6,298
92,950 -	92,999	6,302
$93,000 -	93,049	$6,306
93,050 -	93,099	6,310
93,100 -	93,149	6,315
93,150 -	93,199	6,319
93,200 -	93,249	6,323
93,250 -	93,299	6,327
93,300 -	93,349	6,332
93,350 -	93,399	6,336
93,400 -	93,449	6,340
93,450 -	93,499	6,344
93,500 -	93,549	6,349
93,550 -	93,599	6,353
93,600 -	93,649	6,357
93,650 -	93,699	6,361
93,700 -	93,749	6,366
93,750 -	93,799	6,370
93,800 -	93,849	6,374
93,850 -	93,899	6,378
93,900 -	93,949	6,383
93,950 -	93,999	6,387
$94,000 -	94,049	$6,391
94,050 -	94,099	6,395
94,100 -	94,149	6,400
94,150 -	94,199	6,404
94,200 -	94,249	6,408
94,250 -	94,299	6,412
94,300 -	94,349	6,417
94,350 -	94,399	6,421
94,400 -	94,449	6,425
94,450 -	94,499	6,429
94,500 -	94,549	6,434
94,550 -	94,599	6,438
94,600 -	94,649	6,442
94,650 -	94,699	6,446
94,700 -	94,749	6,451
94,750 -	94,799	6,455
94,800 -	94,849	6,459
94,850 -	94,899	6,463
94,900 -	94,949	6,468
94,950 -	94,999	6,472

Taxable income		Amount of tax
$95,000 - 97,499		
$95,000 -	95,049	$6,476
95,050 -	95,099	6,480
95,100 -	95,149	6,485
95,150 -	95,199	6,489
95,200 -	95,249	6,493
95,250 -	95,299	6,497
95,300 -	95,349	6,502
95,350 -	95,399	6,506
95,400 -	95,449	6,510
95,450 -	95,499	6,514
95,500 -	95,549	6,519
95,550 -	95,599	6,523
95,600 -	95,649	6,527
95,650 -	95,699	6,531
95,700 -	95,749	6,536
95,750 -	95,799	6,540
95,800 -	95,849	6,544
95,850 -	95,899	6,548
95,900 -	95,949	6,553
95,950 -	95,999	$6,557
$96,000 -	96,049	$6,561
96,050 -	96,099	6,565
96,100 -	96,149	6,570
96,150 -	96,199	6,574
96,200 -	96,249	6,578
96,250 -	96,299	6,582
96,300 -	96,349	6,587
96,350 -	96,399	6,591
96,400 -	96,449	6,595
96,450 -	96,499	6,599
96,500 -	96,549	6,604
96,550 -	96,599	6,608
96,600 -	96,649	6,612
96,650 -	96,699	6,616
96,700 -	96,749	6,621
96,750 -	96,799	6,625
96,800 -	96,849	6,629
96,850 -	96,899	6,633
96,900 -	96,949	6,638
96,950 -	96,999	6,642
$97,000 -	97,049	$6,646
97,050 -	97,099	6,650
97,100 -	97,149	6,655
97,150 -	97,199	6,659
97,200 -	97,249	6,663
97,250 -	97,299	6,667
97,300 -	97,349	6,672
97,350 -	97,399	6,676
97,400 -	97,449	6,680
97,450 -	97,499	6,684

Taxable income		Amount of tax
$97,500 - $99,999		
$97,500 -	97,549	$6,689
97,550 -	97,599	6,693
97,600 -	97,649	6,697
97,650 -	97,699	6,701
97,700 -	97,749	6,706
97,750 -	97,799	6,710
97,800 -	97,849	6,714
97,850 -	97,899	6,718
97,900 -	97,949	6,723
97,950 -	97,999	6,727
$98,000 -	98,049	$6,731
98,050 -	98,099	6,735
98,100 -	98,149	6,740
98,150 -	98,199	6,744
98,200 -	98,249	6,748
98,250 -	98,299	6,752
98,300 -	98,349	6,757
98,350 -	98,399	6,761
98,400 -	98,449	6,765
98,450 -	98,499	6,769
98,500 -	98,549	6,774
98,550 -	98,599	6,778
98,600 -	98,649	6,782
98,650 -	98,699	6,786
98,700 -	98,749	6,791
98,750 -	98,799	6,795
98,800 -	98,849	6,799
98,850 -	98,899	6,803
98,900 -	98,949	6,808
98,950 -	98,999	6,812
$99,000 -	99,049	$6,816
99,050 -	99,099	6,820
99,100 -	99,149	6,825
99,150 -	99,199	6,829
99,200 -	99,249	6,833
99,250 -	99,299	6,837
99,300 -	99,349	6,842
99,350 -	99,399	6,846
99,400 -	99,449	6,850
99,450 -	99,499	6,854
99,500 -	99,549	6,859
99,550 -	99,599	6,863
99,600 -	99,649	6,867
99,650 -	99,699	6,871
99,700 -	99,749	6,876
99,750 -	99,799	6,880
99,800 -	99,849	6,884
99,850 -	99,899	6,888
99,900 -	99,949	6,893
99,950 -	99,999	6,897
100,000 -		$ 6,901

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The Plan is administered by the District of Columbia Office of the Chief Financial Officer, Office of Finance and Treasury. Ascensus College Savings Recordkeeping Services, LLC, the Program Manager, and its affiliates, have overall responsibility for the day-to-day operations, including recordkeeping and administrative services. Ascensus Investment Advisors, LLC serves as the Investment Manager.

The Plan's Portfolios invest in: (i) exchange-traded funds, (ii) mutual funds and (iii) a funding agreement. Investments in The Plan are municipal securities that will vary with market conditions. Investments are not guaranteed or insured by the Government of the District of Columbia, the District of Columbia College Savings Program Trust, the District of Columbia Chief Financial Officer, the District of Columbia Treasurer, the Trustee for the District of Columbia College Savings Program Trust or any co-fiduciary or instrumentality thereof, the Federal Deposit Insurance Corporation or any instrumentality thereof.

INVESTMENTS ARE NOT FDIC INSURED, MAY LOSE VALUE AND ARE NOT BANK GUARANTEED.

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CSWDC_03992 0917

Need assistance?

File or pay online: MyTax.DC.gov

Get tax forms

Download forms at MyTax.DC.gov

Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue
1101 4th St SW 2nd Floor
8:15 am–5:30 pm

Reeves Center
2000 14th St NW Lobby
7 am–7 pm

Municipal Center
300 Indiana Av NW Lobby
6:30 am–8 pm

One Judiciary Square
441 4th St NW Lobby
7 am–7 pm

Wilson Building
1350 Pennsylvania Av NW Lobby
7 am–7pm

Ask tax questions; get tax forms preparation help free

Contact our Customer Service Administration: 202-727-4TAX (4829)

Visit our Walk-In Center, 1101 4th St SW, 2nd Floor

Regular hours: 8:15 am–5:30 pm, Monday–Friday

Are you unable to hear or speak? Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al **(202) 727-4829** para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi **(202) 727-4829** để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le **(202) 727-4829** et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ **(202) 727-4829** ይደውሉ። የነፃ አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 **(202) 727-4829** 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 **(202) 727-4829** 將**免費**向您提供口譯員服務。

Government of the District of Columbia

2017 SCHEDULE L Lower Income Long-Term Homeowner Credit

1 7 9 9 9 0 1 1 0 0 0 0

OFFICIAL USE ONLY
Vendor ID# 0000

Important: Read the instructions before completing this schedule. Print in CAPITAL letters, using black ink.

Property Owner's Information

Eligible resident owner taxpayer identification number

Eligible resident co-owner taxpayer identification number

Daytime phone number

Eligible resident owner first name | M.I. | Last name

Eligible resident co-owner first name | M.I. | Last name

Mailing address (number, street and suite/apartment number if applicable)

City | State | Zip Code +4

Square | Suffix | Lot

Enter information from your real property tax bill or assessment.
If a section is blank on your bill or assessment, leave it blank here.

Property address, fill in if different from above (number, street and suite/apartment number if applicable)

City | State | Zip Code +4

Section A

1 Do you own the property? ◯ Yes ◯ No *If you are a housing cooperative shareholder or member, see instructions.*

2 Is your property receiving the DC homestead deduction? ◯ Yes ◯ No

3 Have you lived in the property as your principal place of residence for at least seven consecutive years immediately prior to the last day of the tax year? ◯ Yes ◯ No

If you answered no to 1, 2, or 3, you are not eligible for the credit. Continue only if you answered yes to 1, 2, and 3.

Section B Credit Calculation

4 Number of Household Members

5 Household income limit, enter the amount from Section D (page 2) — 5 $ 00

6 Total Household Federal Adjusted Gross Income from Section C (page 2) — 6 $ 00
If Line 6 is greater than Line 5, **stop** here, you cannot claim the credit.
Continue only if Line 6 is equal to or less than Line 5.

7 DC real property tax for Tax Year 2017 — 7 $ 00

8 DC real property tax for Tax Year 2016 — 8 $ 00

9 Multiply the amount on Line 8 by 1.05 and enter the result here — 9 $ 00

10 Allowable credit (Line 7 minus Line 9) — 10 $ 00

Signature

Under penalties of law, I declare that I have examined this schedule and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on all information available to the preparer.

Eligible resident owner signature | Date | Eligible resident co-owner signature | Date

Send your signed and completed original schedule to:
Office of Tax and Revenue
1101 4th Street, SW FL4
Washington, DC 20024

Preparer's Tax Identification Number (PTIN) | Preparer's Phone Number

1 7 9 9 9 0 1 2 0 0 0 0

Section C Members of your household

List the income (the federal adjusted gross income) of each member of your household (attach a continuation sheet if necessary).

First name, middle initial, last name	Taxpayer identification number	Household federal adjusted gross income
		$ .00
		$ .00
		$ .00
		$ .00
		$ .00
		$ .00
Total Household Federal Adjusted Gross Income enter here and on Line 6		$ .00

Section D Household Income Limit Table[1]

Number of household members	Household income limit	Number of household members	Household income limit
1	$38,605	5	$60,665
2	$44,120	6	$66,180
3	$49,635	7	$71,695
4	$55,150	8 or more	$77,210

[1]Source: U.S. Department of HUD, "HUD Program Income Limits," available at www.huduser.org.

Refund Options:

Mark one refund choice: ◯ Direct deposit ◯ Paper check

Direct Deposit. *To have your refund deposited to your* ◯ ***checking OR*** ◯ ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

Lower Income Long-Term Homeowner Credit

What is the Lower Income Long-Term Homeowner Credit?

This credit gives you a refund (if you have no outstanding DC government liabilities) from DC individual income tax for certain DC real property taxes imposed. Subtract the amount that equals 1.05 of the real property tax imposed for tax year 2016 from the real property tax imposed for tax year 2017. The difference is your potential refund.

Who is eligible?

A person claiming the credit must own, and have had real property taxes imposed on, a DC residence in which he/she has lived as a principal residence for at least seven consecutive years immediately prior to the last day of the tax year. Do not file Schedule L if your household income is more than the limit shown in the Section D Household Income table for the number of members of your household.

- Note: The credit is available only for real property or a unit in a cooperative housing association receiving the homestead deduction. There is only one credit allowed per household.
- If you are a member of or a shareholder in a housing cooperative which is receiving the homestead deduction for your unit fill in the "Yes" ovals on Lines 1 and 2, Section A. If your answer is "Yes" to Line 3 in Section A, contact your housing cooperative's manager to determine the correct entries for Section B, Lines 7 and 8 based on your portion of the real property tax imposed on the entire housing cooperative property. Keep in your records any documentation given to you by your housing cooperative's manager.

What is total household federal adjusted gross income?

In Section B, you must report the federal adjusted gross income of every member of your household, including any income not subject to DC income tax. To help you complete this calculation, obtain the federal adjusted gross income figure from all members of the household and total it in Section C. Household members are all the people you live with whether or not they are related to you. For example, if you live in a house where you share the kitchen and bathroom with one or more persons, they are household members. If you rent out part of your house and share the kitchen and bath with a tenant, you must report the tenant's federal adjusted gross income as part of the total household income.

When is Schedule L due?

- The 2017 Schedule L must be filed by December 31, 2018.

How do you claim the credit?

- Complete the property owner's information and Sections A, B and C.
- Report the federal adjusted gross income of every member of your household.
- Mail this schedule to the Office of Tax and Revenue, 1101 4th Street, SW FL4, Washington, DC 20024.

Government of the District of Columbia

2018 D-4 DC Withholding Allowance Certificate

Taxpayer identification number (TIN) See instructions.

First name M.I. Last name

Home address (number, street and suite/apartment number if applicable)

City State Zip code +4

1 Tax filing status (Fill in only one) ◯ Single ◯ Married/domestic partners filing jointly/qualifying widow(er) with dependent child ◯ Head of household ◯ Married filing separately ◯ Married/domestic partners filing separately on same return

2 Total number of withholding allowances from worksheet below.

Enter total from Sec. A, Line i **Enter total from Sec. B, Line m** **Total number of withholding allowances , Line n**

3 Additional amount, if any, you want withheld from each paycheck $

4 Before claiming exemption from withholding, read below. If qualified, write "EXEMPT" in this box. ▶

5 My domicile is a state other than the District of Columbia ◯ Yes ◯ No If yes, give name of state of domicile _____

I am exempt because: last year I did not owe any DC income tax and had a right to a full refund of all DC income tax withheld from me; and this year I do not expect to owe any DC income tax and expect a full refund of all DC income tax withheld from me; and I qualify for exempt status on federal Form W-4.

If claiming exemption from withholding, are you a full-time student? ◯ Yes ◯ No

Signature Under penalties of law, I declare that the information provided on this certificate is, to the best of my knowledge, correct.

Employee's signature Date

Employer Keep this certificate with your records. If 10 or more exemptions are claimed or if you suspect this certificate contains false information please send a copy to: Office of Tax and Revenue, 1101 4th St., SW, Washington, DC 20024 Attn: Compliance Administration

Detach and give the top portion to your employer. Keep the bottom portion for your records.

Government of the District of Columbia

D-4 DC Withholding Allowance Worksheet

Section A Number of withholding allowances

a	Enter 1 for yourself	a
b	Enter 1 if you are filing as a head of household	b
c	Enter 1 if you are 65 or over	c
d	Enter 1 if you are blind	d
e	Enter number of dependents	e
f	Enter 1 for your spouse or registered domestic partner filing jointly or filing separately on same return or if you are a qualifying widow(er) with dependent child	f
g	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is 65 or over	g
h	Enter 1 if married or registered domestic partner filing jointly or filing separately on same return and your spouse or registered domestic partner is blind	h
i	Number of allowances Add Lines a through h, enter here and on Line 2 above, next to "Enter total from Sec. A, Line i".	i

If you want to claim additional withholding allowances, complete Section B below.

Section B Additional withholding allowances

j	Enter estimate of your itemized deductions	j
k	Enter $6,500 if single, married/registered domestic partners filing separately or a dependent. Enter $9,550 if head of household. Enter $13,000 if married/registered domestic partner filing jointly, married filing separately on the same return, or qualifying widow(er) with dependent child.	k
l	Subtract Line k from Line j	l
m	Divide Line l by $4,150. Round to the nearest whole number, enter here and on Line 2 above, next to "Enter total from Sec.B, Line m".	m
n	Add Lines m and i, enter here and on Line 2 above, next to "Total number of withholding allowances, Line n".	n

Detach and give the top portion to your employer. Keep the bottom portion for your records.

Taxpayer Identification Number(s) (TIN)
You must have a TIN, whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Preparer Tax Identification Number (PTIN).

Who must file a Form D-4?
Every new employee who resides in DC and is required to have DC income taxes withheld, must fill out Form. D-4 and file it with his/her employer.

If you are not liable for DC income taxes because you are a nonresident or military spouse, you must file Form D-4A, Certificate of Non-residence in the District of Columbia, with your employer.

When should you file?
File Form D-4 whenever you start new employment. Once filed with your employer, it will remain in effect until you file a new certificate. You may file a new withholding allowance certificate any time the number of withholding allowances you are entitled to increases.

You must file a new certificate within 10 days if the number of withholding allowances you claimed decreases.

How many withholding allowances should you claim?
Use the worksheet on the front of this form to figure the number of withholding allowances you should claim. If you want less money withheld from your paycheck, you may claim additional allowances by completing Section B of the worksheet, Lines j through n. However, if you claim too many allowances, you may owe additional taxes at the end of the year.

Should I have an additional amount deducted from my paycheck?
In some instances, even if you claim zero withholding allowances, you may not have enough tax withheld. You may, upon agreement with your employer, have more tax withheld by entering on Line 3, a dollar amount of your choosing.

What to file
After completing Form D-4, detach the top portion and file it with your employer. Keep the bottom portion for your records.

Government of the District of Columbia

Enter Year

Form D-4A Certificate of Nonresidence in the District of Columbia

First name

M.I.

Last name

Temporary DC address (number and street)

Social security number

Permanent address (number and street)

Apartment number

City

State

Zip code + 4

Country or U.S. commonwealth

Signature Under penalties of law, I certify that my permanent residence is not in DC and that I will not be residing in DC for 183 days or more in the tax year.

Signature

Date

Revised 12/2016

Instructions

Who must file a Form D-4A?

If you are not a resident of DC you must file a Form D-4A with your employer to establish that you are not subject to DC income tax withholding. You qualify as a nonresident if:

- Your permanent residence is outside DC during all of the tax year **and** you do not reside in DC for 183 days or more in the tax year.
- You are a service member's spouse.

Employees who are residents of DC should file a Form D-4, DC Withholding Allowance Certificate.

What if your resident status changes?

If you become a DC resident any time after you have filed a Form D-4A with your employer, you must file a Form D-4 promptly so that the proper amount of DC income tax can be withheld from your wages.

How do you file the Form D-4?

After completing this form, give it to your employer to keep on file.

Government of the District of Columbia

2017 D-40B Nonresident Request for Refund

Important: Print in CAPITAL letters using black ink. Leave lines blank that do not apply.

STAPLE OTHER REQUESTED DOCUMENTS IN UPPER LEFT BEHIND THIS FORM

STAPLE W-2s AND OTHER WITHHOLDING STATEMENTS HERE ▶

Personal information

OFFICIAL USE ONLY
Vendor ID#0000

Your first name | M.I. | Last name

Your Taxpayer Identification Number (TIN) | Your date of birth (MMDDYYYY) | Daytime phone number

Current mailing address (number, street and suite/apartment number if applicable)

City | State | Zip Code + 4

Country or U.S. commonwealth/U.S. territory

Review categories 1 - 2 below and attach your withholding statements.

1. Commuter/Domiciliary State Exemption: I declare that during the taxable year shown above I either commuted on a daily basis from my place of residence to work in the District of Columbia (DC) or I was a domiciliary or legal resident of the state listed and my only income from sources within DC was from wages and salaries, which are subject to taxation by (enter the 2 letter state abbreviation for your domiciliary or legal state of residency) I did not maintain a place of abode in DC for a total of more than 183 days. (see instructions). DC tax was erroneously withheld from salary and wages paid to me by my employer.
2. Military spouse exemption: If your non-resident military spouse was in the armed services during 2017, and you are not a DC resident, enter the state of domicile declared on DD Form 2058.
3. List the type and location of any DC real property you own.

   Type of property _____

   Address (number, street and suite/apartment number if applicable)

   Type of property _____

   Address (number, street and suite/apartment number if applicable)

Refund request

Round cents to nearest dollar. If amount is zero, leave line blank.

1. DC income tax withheld *Attach copies of your withholding statements.* — 1 $ .00
2. 2017 DC estimated income tax payments — 2 $ .00
3. Refund request *Add Lines 1 and 2.* — 3 $ .00

Will the refund go to an account outside the US? ◯ Yes ◯ No See instructions.

Refund Options: **For information on the tax refund card and program limitations, see instructions or visit our website MyTax.DC.gov**

Mark one refund choice: ◯ Direct Deposit ◯ ReliaCard (See Instructions) ◯ Paper Check

Direct Deposit *If you want your refund deposited in your bank account, fill in type of account ◯ checking ◯ savings and enter the routing number and account number below.*

Routing Number | Account Number

Third party designee *To authorize another person to discuss this return with OTR, fill in here ◯ and enter the name and phone number of that person. See instructions.*

Designee's name | Phone number

Signature Under penalties of law, I declare that I have examined this request and any attached statements, and, to the best of my knowledge, they are correct.

Your signature | Date | Preparer's signature

Preparer's Tax Identification Number (PTIN)

Who must file a Form D-40B?

Any nonresident of DC claiming a refund of DC income tax withheld or paid by estimated tax payments must file a D-40B. A nonresident is anyone whose permanent home was outside DC during all of 2017 and who did not live in DC for a total of 183 days or more during 2017.

- A joint request for refund is not permitted.
- Attach all statements showing DC withholding to the front of this page.
- Be sure to include your date of birth on the front page.

NOTE: If you moved into DC with the intent of becoming a domiciliary, you are considered a DC resident and the 183 days does not apply.

Taxpayer Identification Number (TIN)

You must have a TIN, whether it is a Federal Employer Identification Number (FEIN), Social Security Number (SSN), Individual Taxpayer Identification Number (ITIN) or Preparer Tax Identification Number (PTIN).

- An FEIN is a number issued by the IRS. To apply for an FEIN, get Form SS-4, Application for Employer Identification Number, or get this form online at www.irs.gov/businesses and click on Employer Identification Number (EIN) under Starting a Business. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676);
- An SSN is a valid number issued by the Social Security Administration (SSA) of the United States Government. To apply for an SSN, get form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213.
- An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS). The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain, a Social Security number (SSN) from the Social Security Administration (SSA). ITINs do not serve any purpose other than federal tax reporting.
- The Preparer Tax Identification Number (PTIN) is an identification number issued by the IRS that all paid tax preparers must use on tax returns or claims for refund.

Where to send a Form D-40B?

You must mail the completed Form D-40B to:
Office of Tax and Revenue
PO Box 96147
Washington, DC 20090-6147

How will we respond to your request?

- We will send you a refund for the amount you request if we determine you were not a resident of DC during 2017; or
- Based on the information you provide, we may determine that you qualify as a DC resident. If so, we will require that you file either a DC Form D-40 or DC Form D-40EZ tax return.

Notice: In order to comply with banking rules, we will not issue a refund to or through a foreign financial institution. Instead, we will issue a paper check. In the event of a rejection of direct deposit, refunds will be re-issued on a paper check.

Whats New

U.S. Bank ReliaCard™

If you want your refund on a ReliaCard, select "ReliaCard" under the Refund Options on the D-40 or D-40EZ form. Refunds under $2 or greater than $4,000 do not qualify for the ReliaCard. Non-qualified refunds will receive a paper check if direct deposit is not selected.

Pre-Acquisition Disclosures

The Consumer Financial Protection Board (CFPB) has published its final Prepaid Account Rule, creating detailed consumer protections for prepaid accounts. For tax year 2017, if you elect to receive a refund using the U.S. Bank ReliaCard™ or use a pre-paid card to make payments, you are required to review and acknowledge the Pre-Acquisition Disclosures (Short and Long Forms) prior to selecting the ReliaCard option as method for receiving a refund or using a prepaid card when making a payment.

Government of the District of Columbia

2018 D-40ES Estimated Payment for Individual Income Tax

1 8 0 4 0 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Quarterly payment (dollars only) $ .00

OFFICIAL USE ONLY
Vendor ID#0000

Your social security number (SSN)

Spouse's/registered domestic partner's SSN

Your first name

M.I.

Last name

Spouse's/registered domestic partner's first name

M.I.

Last name

Address (number, street and suite/apartment number if applicable)

City

State

Zip Code + 4

Voucher number:

Due date:

DCE007L

Government of the District of Columbia

2017

FR-147 Statement of Person Claiming Refund Due a Deceased Taxpayer

1 7 1 4 7 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID# 0000

Personal information

Deceased's First name | M.I. | Last name

Deceased's taxpayer identification number (TIN) | Date of death (MMDDYYYY)

Name of person claiming refund (First name) | M.I. | Last name

Home address (number, street and suite/apartment number if applicable)

City | State | Zip code +4

Statement of Claimant

Your relationship to the deceased

Fill in only one: ◯ Spouse/registered domestic partner ◯ Administrator ◯ Executor

◯ Other ▶ Specify

Did the deceased leave a will? ◯ Yes ◯ No

Has an executor or administrator been appointed for the estate? ◯ Yes ◯ No

If **no**, will one be appointed? ◯ Yes ◯ No

Will you pay out the refund to beneficiaries according to the laws of the state where the deceased was a legal resident? ◯ Yes ◯ No

If **no**, a refund cannot be made until you submit a court certificate showing your appointment as personal representative or other evidence that you are entitled, under DC law, to receive the refund.

If other than the deceased, who paid deceased's 2017 DC income tax?

Name | Claimant's TIN

Relationship to deceased

Signature

I request a refund of DC income tax overpaid by or on behalf of the deceased. Under penalties of law, I declare that I have examined this claim and, to the best of my knowledge, it is correct.

Signature of person claiming refund | Date

Attach this form to the deceased's D-40 along with a copy of the death certificate or other proof of death.
If you are filing as an administrator or executor, attach a copy of the court certificate of appointment.

Government of the District of Columbia

2017 D-2440 Disability Income Exclusion

1 7 2 4 0 0 1 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.
Leave lines blank that do not apply.

OFFICIAL USE ONLY Vendor ID#0000

Name as shown on Form D-40

Taxpayer identification number (TIN)

Personal information

Date of your birth (MMDDYY)

Date you retired (MMDDYY)

Name of your employer

Payor, if other than employer

Date of spouse's/registered domestic partner's birth(MMDDYY)

Date retired (MMDDYY)

Name of employer

Payor, if other than employer

Have you filed a physician's certification for this disability in previous years? Yes No

If *yes*, do not file another certification. If *no*, you must file the physician's certification provided below.

Income

If married or registered domestic partners, use both columns. Round cents to nearest dollar. If amount is zero, leave line blank.

		You	*Your spouse/registered domestic partner*
1	**Total amount of disability payments received in 2017**	1 $ .00	$ .00
2	Multiply $100 by the number of weeks you received disability payments in 2017. If you received pay for part of a week, see Line 2 instructions on the back.	2 $ .00	$ .00
3	Enter Line 1 or Line 2 amount, whichever is less.	3 $ .00	$ .00
4	*Add the amounts for you and your spouse/registered domestic partner from Line 3.*		*Total income* 4 $ .00

Limitation on exclusion

5	**Federal adjusted gross income** *from Form D-40, Line 3.*	5 $ .00
6	**Taxable social security income** *from Form D-40, Line 9.*	6 $ .00
7	Subtract Line 6 from Line 5.	7 $ .00
8	Amount used to reduce the excludable disability income.	– 1 5 0 0 0 .00
9	Subtract Line 8 from Line 7. **If zero or a negative number, stop here. Do not file this form.**	9 $ .00
10	**Disability income payment excludable. Subtract Line 9 from Line 4.**	10 $ .00

Enter on D-40 Schedule I, Calculation B, Line 2 (see D-40 instructions). **The exclusion may not exceed $5200 per disabled person.**

Government of the District of Columbia

2017 Physician's Certification of Permanent and Total Disability

Name of disabled taxpayer

Taxpayer identification number (TIN)

I certify that the above taxpayer was permanently and totally disabled when the taxpayer retired. (Enter retirement date.) MM DD YY

Physician's first name, middle initial, last name

Physician's address (number and street)

Suite number

City

State

Zip Code + 4

Physician's phone number

Physician's signature

Date

Attach to Form D-40. See instructions on back.

Government of the District of Columbia

2017 D-2441 Child and Dependent Care Credit for Part-Year Residents

1 7 2 4 1 0 1 1 0 0 0 0

Important: First calculate your federal return child and dependent care credit.
Print in CAPITAL letters using black ink. Leave lines blank that do not apply.

OFFICIAL USE ONLY Vendor ID# 0000

Name as shown on Form D-40 | *Taxpayer identification number (TIN)*

Before you begin –

You must meet the following requirements to use this form:

- You are a part-year resident of DC;
- You are filing a part-year DC D-40 return; and
- You were eligible to claim the child and dependent care credit on your federal return.

Qualifying dependents

Complete for all qualifying individuals for whom you claimed expenses on your federal Form 2441.

First name | M.I. | Last name

Taxpayer identification number (TIN) | Relationship to you | Date of birth (MMDDYYYY)

Lived in your household from MMDDYY to MMDDYY

First name | M.I. | Last name

Taxpayer identification number (TIN) | Relationship to you | Date of birth (MMDDYYYY)

Lived in your household from MMDDYY to MMDDYY

First name | M.I. | Last name

Taxpayer identification number (TIN) | Relationship to you | Date of birth (MMDDYYYY)

Lived in your household from MMDDYY to MMDDYY

First name | M.I. | Last name

Taxpayer identification number (TIN) | Relationship to you | Date of birth (MMDDYYYY)

Lived in your household from MMDDYY to MMDDYY

If you need to list additional dependents, attach a statement with the same information for them.

DC credit

Enter dates you were a DC resident in 2017. From M M D D To M M D D

Round cents to nearest dollar.
If amount is zero, leave line blank.

1	**Total 2017 employment-related dependent care expenses** From federal Form 2441, Line 3 *or* total expenses paid (page 2, Line 6 of this form).	1 $ .00
2	**Employment-related dependent care expenses paid in 2017 while you were a DC resident**	2 $ .00
3	Divide Line 2 amount by Line 1 amount. (The result will be a decimal, for example: 0.55)	3 0.
4	DC **full-year dependent care credit** Multiply your allowable federal credit (from federal Form 2441, Line 9 x .32)	4 $ .00
5	DC **part-year dependent care credit** Multiply Line 4 amount by the Line 3 decimal. Enter the amount on Line 22 of Form D-40.	5 $ .00

ATTACH THIS FORM TO YOUR FORM D-40.

1 7 2 4 1 0 1 2 0 0 0 0

Enter your last name *Enter your taxpayer identification number (TIN)*

Dependent care expenses

Complete for all people or organizations who provided care during 2017 so that you could work or look for work.

Round cents to nearest dollar.

Name | From (MMDD) To (MMDD) | Amount paid $ .00

Address | *Taxpayer identification number (TIN)*

If an individual, identify their relationship to you

Name | From (MMDD) To (MMDD) | Amount paid $ .00

Address | *Taxpayer identification number (TIN)*

If an individual, identify their relationship to you

Name | From (MMDD) To (MMDD) | Amount paid $ .00

Address | *Taxpayer identification number (TIN)*

If an individual, identify their relationship to you

Name | From (MMDD) To (MMDD) | Amount paid $ .00

Address | *Taxpayer identification number (TIN)*

If an individual, identify their relationship to you

Name | From (MMDD) To (MMDD) | Amount paid $ .00

Address | *Taxpayer identification number (TIN)*

If an individual, identify their relationship to you

6 Total expenses paid $ .00

Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

2017 D-41

District of Columbia (DC) Fiduciary Income Tax Forms and Instructions

The following forms are provided in this booklet:

- **D-41 Fiduciary income tax return**
- **D-41P Payment voucher**
- **FR-127F Extension of time to file a fiduciary tax return**
- **D-41ES Estimated payment voucher for fiduciary tax return**

MyTax.DC.gov

Simpler. Faster. Safer.

You may use MyTax.DC.gov to file and pay online for Forms D-41ES (Estimated tax) and FR-127F (Extension of Time to File).

Revised 5/17

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Need assistance? **Back cover**

Note: At the time this tax package was printed, line references to federal tax forms were correct.

REMINDER

- You can file your D-41 return electronically via Modernized e-File (MeF). Contact a software developer who supports DC Fiduciary MeF.

- If you are a business statutory trust, you must be registered with the Department of Consumer and Regulatory Affairs (DCRA) Corporations Division.

General Instructions for D-41

Who must file the Form D-41?

You must file a 2017 DC Fiduciary Income tax return if you are the fiduciary of a DC estate or trust and:

- The gross income for the estate is $1,775 or more for the taxable year; or
- The gross income for the trust is $100 or more for the taxable year.

Do not file a D-41 if you were appointed by a judge to receive a trust or estate and represent only a part of the property of an individual.

Which other DC tax forms may fiduciaries need to file?

D-40 or D-40EZ (Individual Income Tax Return) for a living person

In addition to the Form D-41, a fiduciary who is responsible for the income of a DC resident, such as a minor or someone else unable to administer his or her own assets, must file an individual income tax return for that person if that person meets the income limits.

D-40 for a deceased person

A fiduciary must file a D-40 for the tax year in which the person died unless a spouse/registered domestic partner has filed a joint return for the tax year.

D-41ES Estimated Payments for Fiduciary Income Tax

If you wish to make estimated fiduciary income tax payments, use the D-41ES forms included in this booklet. Send the D-41ES to:

Office of Tax and Revenue
PO Box 96150
Washington, DC 20090-6150

D-41P Payment Voucher

If you are sending a payment to the Office of Tax and Revenue (OTR), please staple the payment to the D-41P. Use the D-41P forms in this booklet. Send the D-41P to:

Office of Tax and Revenue
PO Box 96153
Washington, DC 20090-6153

FR-127F Extension of Time to File Fiduciary Income Tax Return

An extension of time to file of six months may be granted if a valid extension of time to file is requested. In order to be valid, an FR-127F Extension of Time to File Fiduciary form is due by April 17, 2018 for a calendar year filer. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day. A request for an extension of time to file is subject to the following considerations:

a. If you expect to have a balance due when you file your D-41, you must pay with your timely filed extension request. If you do not expect to have a balance due when you file your D-41, you are not required to file a Form FR-127F if you have reasonably estimated your D-41 tax liability and paid the estimated amount of DC income taxes through withholding or estimated tax payment (s); and

b. You should submit a Form FR-127F if you do not expect to have a balance due and you have not filed a request for an extension of time to file for your federal individual income return but wish to request an extension for your DC income tax return.

Penalty and interest charges are imposed on any tax found owing and not paid on time with the extension request. An extension of time to file does not extend the due date for paying any tax you may owe. Before you file for an extension, estimate the tax owed and pay it in full with the FR-127F by the due date of the D-41 return. FR-127F forms are in this booklet. Send FR-127F to:

Office of Tax and Revenue
PO Box 96161
Washington, DC 20090-6161

D-30 Unincorporated Business Franchise Tax Return

A D-30 must be filed by a trust located outside of DC which has gross income in excess of $12,000 from DC rental property and/or from a taxable DC trade or business.

D-76 (D-76EZ) DC Estate Tax Return

For a decedent whose death occurs on or after January 1, 2003 through December 31, 2016, the unified credit is $345,800 and a DC estate tax return is not required to be filed if the decedent's gross estate does not exceed $1,000,000. For a decedent whose death occurs after December 31, 2016, the unified credit is $745,800 and a DC estate tax return is not required to be filed if the decedent's gross estate does not exceed $2,000,000.

Federal Forms 1099 and 1096 for payees with DC addresses

Fiduciaries representing estates or trusts must file copies of Forms 1099 and 1096 for payees with DC addresses, if such payments are not covered by DC withholding tax statements. This includes estates or trusts that:

- Are engaged in business and making payments to another person for rent, salaries, wages, premiums, annuities, compensation, or other profits; and
- Have earned income of $600 or more in the taxable year.

What income must grantors and beneficiaries report on their DC tax returns?

Grantors of a trust must report:

- Income distributed to the grantor;
- Income held or accumulated for future distributions;
- Income applied to the payment of premiums on insurance policies on the grantor; and
- Income received from a revocable trust when:
  - The title to any part of the trust is vested in the grantor; or
  - The power to revest in the grantor is vested. (The grantor takes back from his/her designated beneficiaries ownership of trust funds or property for himself/herself).

Beneficiaries who are DC residents must report income paid or payable from a resident or non-resident trust.

What period should the Form D-41 cover?

Your filing period may be a calendar year or a fiscal year. If you file a federal Form 1041, the income you report on the D-41 must be based on the same calendar or fiscal year as your Form 1041. A fiduciary may not change from reporting on a calendar year basis to a fiscal year basis or vice versa without written permission from the OTR. To request a period change, write to:

Office of Tax and Revenue, Audit Division
PO Box 556
Washington, DC 20024-0556

When are your taxes due?

April 17, 2018, is the due date for filing your return and paying any taxes due if you are a calendar filer. Fiscal year filers must file by the 15th day of the fourth month after the end of the fiscal year. If the due date falls on a Saturday, Sunday, or legal holiday, the return is due the next business day.

Filing your return

This booklet has all the forms and instructions you will need. You are responsible for filing and paying taxes on time whether or not you receive the printed forms.

- **Substitute forms**

  You may file your DC tax return using a computer-prepared or computer-generated substitute form, provided the form is approved in advance by the Office of Tax and Revenue (OTR). The fact that a software package is available for retail purchase does not mean that the substitute form has been approved for use. Call or check with the software developer to determine if its form is approved by DC OTR.

- **By mail**

  If mailing a return, send it to:

  Office of Tax and Revenue
  PO Box 96153
  Washington, DC 20090-6153

Do not include more than one return per envelope.

- **By Modernized e-File (MeF)**

  e-File offers most DC fiduciary income taxpayers a full federal/state electronic filing program. There are three ways in which taxpayers can file their federal and District returns together electronically:

  1. Through an authorized software provider listed on the Internal Revenue Service (IRS) or DC website;
  2. Through a tax practitioner who is an authorized e-File provider; or
  3. Through a commercial online filing service. This allows taxpayers to transmit their DC and federal returns from their PC for a fee.

Assembling your D-41

- **Do not staple or otherwise damage the Bar Code** located in the upper right hand corner of the form or schedule being attached;
- **Do not cross out the tax year on the 2017 return.** If you are not filing a 2017 fiduciary income tax return, do not use this booklet. Request a booklet for the specific year you are filing by calling our Forms Center at (202) 442-6546, or visit our Customer Service Administration at 1101 4th Street, SW, Washington, DC 20024. You may also visit our website at MyTax.DC.gov for prior year(s) fiduciary income tax booklets/returns;
- **Do not** staple check, money order or D-41P to the D-41;
- Do staple check or money order to the D-41P, Payment Voucher;
- Do staple Forms W-2 and applicable 1099 to the front of your D-41 return;
- Do staple any of the other required documents listed on this page above behind the return;
- Do send in an original, signed DC return with attachments, if applicable, not a copy. Please fold your return only once.

Refund Options

There will be two refund options offered for fiduciary income tax returns. All fiduciary income tax returns require that one of two refund options be selected.

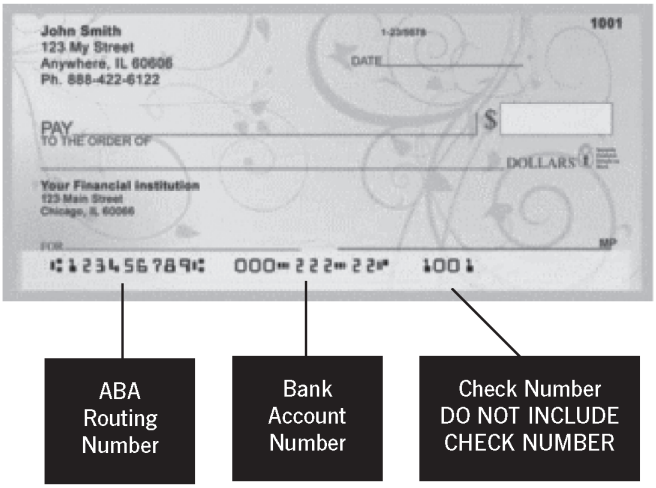
1. Direct deposit of refund

Direct Deposit Facts:

1. It's simple. You don't have to go to the bank to cash your check.
2. It's safe. No more lost, stolen or misplaced checks.
3. It's fast. Your money will be available the morning of the payment.

If you want your refund deposited directly in your bank account, complete the Direct Deposit Information above the signature line on the D-41. If the routing or account number begins with zeros, include the zeros.

Fill in the bank routing and account number information. You can obtain this information from the lower left portion of your check (see example below).



NOTE: Refer to your own check or financial institution for your numbers. The routing and account numbers may be in different places on your check.

Your routing number is the left-most number located on your check, identified as the American Banking Association (ABA) routing number. The ABA number identifies your bank uniquely within the direct deposit system. It must be:

- Nine (9) digits in length, including zeros;
- A current valid bank routing number.

Your account number:

- Is usually just to the right of your ABA routing number including zeros;
- Can be up to 17 digits long; and
- Can be both letters and numbers.

You may want to verify your account and routing numbers with your financial institution before filling in the information.

Fill in the oval to show the type of bank account. If you want the refund to go to a savings account instead of your checking account, you may need to contact your financial institution for the account and routing number information.

Check the ABA routing number and account number carefully. If your bank account information is incorrect or missing digits, the money can be deposited in someone else's account. Please double check your routing and account number. OTR is not liable for any ABA routing and account numbers reported on the return in error.

If you do not select the checking or savings oval, we will assume the refund will be deposited in your checking account. If the funds are returned to OTR, a paper check will be issued.

Refund direct deposit to a foreign account – International ACH Transaction (IAT)

If you request your refund to be direct deposited to an account outside of the United States, you will receive a paper check.

2. Paper Check

A paper check will be issued if the taxpayer selects this option, or direct deposit is not selected.

Payment Options

Check or money order

Include a check or money order (US dollars), payable to "DC Treasurer", with your completed return. Write the Federal Employer Identification Number (FEIN), daytime telephone number, "2017" and the type of form filed ("D-41") on your payment. Attach your payment to the Form D-41P voucher provided in this booklet. Do not attach either to your D-41 return.

Form D-41P, Payment Voucher

Use this form when sending a check or money order (US dollars). Do not staple the voucher to the D-41. Include the D-41P with your D-41.

Electronic Payment Options

By accessing MyTax.DC.gov

Refer to the Electronic Funds Transfer (EFT) Payment Guide available on the DC website at MyTax.DC.gov for instructions for electronic payments by ACH Credit.

Payment options are as follows:

- **ACH Credit.** ACH credit is for business taxpayers only. There is no fee charged by the OTR, but the taxpayer's bank may charge a fee. The taxpayer directly credits OTR's bank account. A taxpayer does not need to be registered to use this payment type, and does not need access to the website. **Note: When making ACH credit payments through your bank, please use the correct tax type code (00150) and tax period ending date (YYMMDD).**

Note: International ACH Transaction (IAT). Your payment cannot be drawn on a foreign account. You must pay by money order (US dollars) or credit card instead. You will also have the option of direct debit if you choose to file using MeF.

Dishonored Payments

Make sure your check or electronic payment will clear. You will be charged a $65 fee if your check or electronic payment is not honored by your financial institution and returned to OTR.

Penalties and Interest

OTR will charge:

- A penalty of 5% per month if you fail to file a return or pay any tax due on time. It is computed on the unpaid tax for each month, or fraction of a month, that the return is not filed or the tax is not paid. It may not exceed an additional amount equal to 25% of the tax due;
- A 20% penalty on the portion of an underpayment of taxes if attributable to negligence. Negligence is a failure to make a reasonable attempt to comply with the law or to exercise ordinary and reasonable care in preparing tax returns without the intent to defraud. One indication of negligence is failure to keep adequate books and records;
- Interest of 10% per year, compounded daily, on a late payment;
- A one-time fee to cover internal collection efforts on any unpaid balance. The collection fee assessed is 10% of the tax balance due after 90 days. Payments received by the OTR on accounts subject to the fee are first applied to the fee, then to the penalty, interest and tax owed;
- A civil fraud penalty of 75% of the underpayment which is attributable to fraud (see DC Code §47-4212).

Criminal Penalties

You will be penalized under the criminal provisions of the DC Code, Title 47, if you are required to file a return or report, or to perform any act, and you:

- Fail to file the return or report timely. If convicted, you will be fined not more than $1,000 or imprisoned for not more than 180 days, or both, for each failure or neglect;
- Willfully fail to file the return or report timely. If convicted, you will be fined not more than $1,000 or imprisoned for not more than 180 days, or both;
- Willfully attempt to evade or defeat a tax; willfully fail to collect, account for, or pay a tax; willfully make fraudulent or false statements; or fail to provide information. See DC Official Code §47-4101 through 4107.

These penalties are in addition to penalties under DC Code §22-2405 for false statements (and any other applicable penalties). Corporate officers may be held personally liable for the payment of taxes.

Enforcement Actions

The OTR may use lien, levy, seizure, collection agencies, and liability offset if the taxpayer fails to pay the District within 20 days after receiving a Notice of Tax Due and a demand for payment. Visit MyTax.DC.gov.

Special filing circumstances

Amended return

File an amended DC return if your DC tax liability for a prior open tax year (usually 3 years) has changed on the D-41 for the year you are amending. To file an amended return for the current year, complete another 2017 DC fiduciary individual income return and fill in the "amended return" oval on the form. Attach a list with explanations of the changes covered by your amended return.

If you are filing an amended return for a prior year, attach a copy of the return filed for that year. You can download forms from MyTax.DC.gov or call 202-442-6546 to request forms by mail.

If the Internal Revenue Service (IRS) adjusts your fiduciary federal tax return, you must file an amended DC return within 90 days of receiving notice of the federal adjustment. Attach a copy of the adjusted federal return.

Final return

If you are not required to continue filing a return for an entity, fill in the "final return" oval on the return. We will then cancel your filing requirement.

Getting Started

To complete the paper Form D-41, in general you will need:

- A copy of your completed 2017 federal return, as applicable (Form 1041 and any additional forms or worksheets related to the return). You can copy many entries directly from federal Form 1041. Please be careful since the line numbers may differ from the District Form D-41;
- Your applicable 1099 form(s) with DC withholding tax or taxable income;
- A pen with black ink;
- A calculator.

Not all items will apply. Fill in only those that do. If an amount is zero, make no entry, leave the line blank.

Do not enter cents. Round to the nearest dollar.

Examples:

$10,500.50 rounds to $10,501

$10,500.49 rounds to $10,500

Federal Employer Identification Number (FEIN)

Every estate or trust that is required to file a D-41 must have a Federal Employer Identification Number (FEIN).

- An FEIN is a valid number issued by the Internal Revenue Service (IRS). To apply for an FEIN, get Form SS-4, Application for Employer Identification Number online

at www.irs.gov. You may also get this form by calling 1-800-TAX-FORM (1-800-829-3676).

You must wait until you receive the FEIN before you file a DC return. Your return may be rejected if your FEIN is missing, incorrect or invalid. You could be subject to a balance due or disallowance of credits or exemptions, if your FEIN is missing, incorrect or invalid.

Filling out the form

To aid us in processing your return please follow these rules.
Do not print outside the boxes.

Stay inside the boxes.
Use black ink and print in CAPITAL letters.

ROBERTS

Leave a space between words and between words and numbers.

8 ELM

Write 3s with a rounded top, not a flat top.
Write 7s without a middle bar.

37 ~~37~~

Fill in ovals completely.
Do not ✔ or "x" ovals.

● ~~✔~~ ~~x~~

Do not enter cents. Round cents to nearest dollar.

$ 57 204.00

Note: Your social security number is used for tax purposes only.

Personal information

Complete the personal information as instructed using CAPITAL letters and black ink. Use one block per letter, including a space between address fields. Please write clearly, as lack of clarity can delay processing of your return.

Entity type

Fill in the oval that describes the entity for which you are filing.

Trust type

Fill in the oval that describes the trust type as applicable.

Signature

The fiduciary or the person authorized to represent the organization controlling the income of the estate or trust must sign the return. If the return was prepared by a paid preparer, he or she must sign the return and provide their identification number.

Attachments

Attach a copy of the will or trust agreement to this return in PDF format on a CD. Also, if you have not already done so, attach a statement listing the amounts of income of the estate or trust taxable to:

- The estate or trust;
- Its beneficiaries; and
- The grantor of the trust.

If you filed these documents before, do not file them again unless they have been amended. If the documents are amended after being filed, a copy of the amendment must be filed with the return for the taxable year in which the amendment is made. A statement must also be filed explaining the effect of the change(s).

Send in your original return and attachments, if applicable; please keep a copy of the filed return for your records.

Do not understate your taxes

There may be a penalty if an understatement of the tax required to be shown on the D-41 return you file exceeds the greater of:

- 10% of the tax required to be shown on the return; or
- $2,000.

The penalty is 20% of the excess of the amount required to be shown on the return over the tax shown on the return.

Preparer Tax Identification Number (PTIN)

If you are a paid tax preparer, you are required to have an IRS PTIN issued by the IRS. If you use a paid preparer, they are required to have an IRS PTIN issued by the IRS. Although you may use a paid preparer, you the taxpayer(s) are responsible for the filing and payment of your tax return. A PTIN is a number issued and authorized by the IRS to someone who can prepare or submit a return on your behalf. Please review the tax return before you allow a paid preparer to issue a return on your behalf.

Paid preparers must pay a penalty for understating taxes where:

- The refund or amount due is based on unrealistic information; or
- The preparer should have been aware of a relevant law or regulation; or
- Relevant facts about the return are not adequately disclosed.

Penalties range from $250 to $10,000.

Explanation of terms

Beneficiary: Any person who is to receive profits or distributions from an estate or trust. A beneficiary includes an heir, a legatee, or a devisee.

Estate: All the property and assets of one who has died. An estate comes into existence at the time of an individual's death and continues until the final distribution of its assets to the beneficiaries.

Fiduciary: A person or business with the power to act for another and the responsibility for managing the assets and income of an estate or trust. A fiduciary may be a trustee, an administrator of an estate, a business adviser, attorney, guardian, real estate agent, banker, stockbroker, or title company.

Grantor: The person who creates a trust and transfers the title of the property and assets to another. That person may also be called "trustor," "settlor," or "donor."

Resident Estate: If the deceased was a DC resident at the time of death, then his or her estate is a DC resident estate.

Testamentary (created by will): Created by a will and comes into existence at the time of the creator's death.

Inter Vivos (living): Comes into existence during the lifetime of the person who created it. Often the trust is for a minor or someone else who is unable to administer his or her own assets.

Trust: An entity created to hold assets for the benefit of certain people or entities.

Simple Trust: One which requires that all income be distributed each year rather than being accumulated.

Complex Trust: One that does not qualify as a simple trust.

Resident Trust: A trust is a resident trust if:

- The person who created the testamentary trust was a DC resident at the time of death; or
- The creator of an inter vivos trust was a DC resident at the time the trust was created; or
- The trust consists of property of a DC resident; or
- The trust results from the dissolution of a corporation organized under DC laws.

The residence of the fiduciary does not determine whether the trust is a resident or non-resident of DC.

Specific Line Instructions

Income

Line 1 Federal total income. Enter the amount from your federal Form 1041.

Line 2 Additions to federal total income. This is income, if any, that is taxed by DC but not by the federal government. It also includes deductions taken on the federal return but not allowed by DC. You must add these items back to your federal total income to compute your DC tax. Complete **Calculation A** on page 6.

Note: Unlike the federal government, DC does not allow the additional bonus depreciation under Internal Revenue Code (IRC) Section 168(K), nor the additional IRC Section 179 expenses. Therefore, any such amounts claimed on the federal return cannot be claimed on the DC return. Also, the Net Operating Loss Carry back allowed for federal tax purposes is not allowed for DC tax purposes.

Line 4 Subtractions from federal total income. This is income, if any, that DC does not tax. Subtract it from your federal total income to determine your DC fiduciary income. Complete **Calculation B** on page 6.

Deductions and Exemptions

Line 9 Other deductions. Add amounts on Lines 12, 13, 14, 15a, 15b, 15c and 19 of your federal Form 1041. These include deductions for fiduciary fees; charitable contributions; attorney, accountant, and tax preparer fees; estate tax deductions and other miscellaneous deductions.

Calculation A Additions to federal total income		
a Franchise tax deduction used to calculate business income or loss *The amount included on federal Form 1040 Schedule C, or Form 1040 Schedule C-EZ.*	a	
b Franchise tax deduction used to calculate income from rental real estate, royalties, partnerships, trusts etc. *The amount included on federal Form 1065, or on federal Form 1041.*	b	
c Deductions for an S corporation from federal Form 1120S *Includes amounts entered on Lines 8–11 and 14 of Form 1120S. NOTE: IRC Sec. 179 expenses are, for DC purposes, deductible up to $25,000. A QHTC may deduct up to $40,000 of such expenses.*	c	
d Income distributions eligible for income averaging on your federal tax return from federal Form 4972, Lines 6 and 8 *Add Lines 6 and 8, enter here.*	d	
e Any bonus depreciation claimed on the federal return *See "NOTE" below Line C.*	e	
f Total additions *Add Lines a–e, enter here and on D-41, Line 2.*	f	

Calculation B Subtractions from federal total income		
a Taxable interest from U.S. Treasury bonds and other U.S. obligations *The amount included in your federal Form 1040, 1040A, or 1040EZ.* *Also see your federal Form 1099INT.*	a	
b Taxable amount of social security and tier 1 railroad retirement income *from federal Form 1040 or 1040A.*	b	
c Income reported and taxed on a DC franchise return *If the income reported on your federal Form 1040 included any income reported and taxed on a Form D-20 or D-30 (DC Franchise Tax Returns), enter it here.*	c	
d Total subtractions *Add Lines a–c; enter here and on D-41, Line 4.*	d	

Line 10 Exemption. Enter $1,775 for estates and $100 for trusts.

If you are filing a return for an estate or trust and it covers less than a year, you must prorate the exemption amount. Divide the number of days that the estate or trust was a resident in the District by 365 (366 if leap year) and multiply the result times the exemption amount of $1,775 for estates or $100 for trusts.

Example: *72 days (of residency in DC divided by 365 equals 0.1973 (4th decimal place).

* January		February		March		
31	+	28	+	13	=	72 days

- If the exemption amount is $1,775 for estates, multiply $1,775 by 0.1973 and the result $350 is the prorated amount for the exemption;
- If the exemption amount is $100 for trusts, multiply $100 by 0.1973 and the result $19.73 is the prorated amount for the exemption.

Line 11 Total deductions and exemptions. Add Lines 6-10.

Line 12 Taxable fiduciary income. Subtract Line 11 from Line 5.

Line 13 Tax on fiduciary income. Use Calculation C (below) to determine your tax.

Line 14 Credit for taxes paid to other states. Add all tax amounts paid to other states that would be deductible for DC tax purposes. To be deductible, taxes paid to other states must be fiduciary income tax paid to another state while a DC resident. In addition, the tax paid must be on income that is of a kind taxable by DC.

Line 15 Net tax on fiduciary income. Line 13 minus Line 14.

Line 16a Income tax withheld. Income tax withheld from the W-2 or 1099 forms.

Line 16b 2017 estimated fiduciary income tax payments.

Line 17 Payments made with extension of time to file from FR-127F calculation, Line 3.

Line 18 If this D-41 is an amended 2017 return, enter payments made with original D-41.

Line 19 Total payments. Add Lines 16a-18.

Line 20 Amount of overpayment. If Line 19 is more than Line 15, subtract Line 15 from Line 19.

Line 21 Amount, if any, to be applied to 2018 estimated tax.

Line 22 Refund. Subtract Line 21 from Line 20.

Line 23 Amount owed. If Line 19 is less than Line 15, subtract Line 19 from Line 15.

Calculation C/Tax Rate Schedule

Tax calculation if Line 12 is a loss, go directly to Line 16a, leave Lines 13-15 blank

If your taxable fiduciary income from D-41, Line 12 is:

Not over $10,000	4% of the taxable income
Over $10,000 but not over $40,000	$400, plus 6% of the excess over $10,000
Over $40,000 but not over $60,000	$2,200, plus 6.5% of the excess over $40,000
Over $60,000 but not over $350,000	$3,500, plus 8.5% of the excess over $60,000
Over $350,000 but not over 1,000,000	$28,150, plus 8.75% of the excess above $350,000
Over $1,000,000	$85,025 plus 8.95% of the excess above $1,000,000

Government of the District of Columbia

2017 D-41 Fiduciary Income Tax Return

1 7 0 4 1 0 1 1 0 0 0 0

Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID#0000

Information

Fill in: ◯ *if* **amended return** *See instructions* Fill in: ◯ if this is your final return

Tax period ending (MMYY)

Fill in type of entity: ◯ **Estate** ◯ **Simple trust** ◯ **Complex trust**

Fill in type of trust: ◯ **Testamentary** (created by a will) ◯ **Inter vivos** (living)

Estate or trust's federal employer ID number

Daytime telephone number

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City State Zip Code +4

Complete if entity is a trust (MMDDYYYY)
Date created

Complete if entity is an estate (MMDDYYYY)
Date of deceased's death

If trust ended in 2017, enter date (MMDD)

If estate ended in 2017, enter date (MMDD)

Name of grantor

Address of grantor (number, street and suite/apartment number if applicable)

City State Zip Code

Has a DC D-76 or D-76EZ estate tax return been filed? Yes ◯ No ◯

If no, will one be filed? Yes ◯ No ◯

Round cents to nearest dollar. If amount is zero, leave line blank; if minus, enter amount and fill oval.

Income

1	**Federal total income** *from federal Form 1041.* Fill in if loss ◯	1 $ .00
2	**Additions to federal total income** *from Calculation A, Line f, page 6 of instructions.*	2 $ .00
3	*Add Lines 1 and 2.* Fill in if loss ◯	3 $ .00
4	**Subtractions from federal total income** *from Calculation B, Line d, page 6 of instructions.*	4 $ .00
5	**Total DC fiduciary income** *Subtract Line 4 from Line 3. If zero or a loss, stop here; do not fill in rest of form.* Fill in if loss ◯	5 $ .00

Deductions and exemptions

6	**Interest** *from federal Form 1041.*	6 $ .00
7	**Taxes** *Subtract the state, local and DC franchise tax entered on federal Form 1041.*	7 $ .00
8	**Deduction for distributions to beneficiaries** *from federal Form 1041.*	8 $ .00
9	**Other deductions** *Enter total of Lines 12, 13, 14, 15a, 15b, 15c and 19 from federal Form 1041.*	9 $ .00
10	**Exemption** *Enter $1,775 for estates and $100 for trusts. If the estate ended during 2017, prorate the exemption. See page 7 for instructions.*	10 $ .00
11	**Total deductions and exemptions** *Add Lines 6–10.*	11 $ .00
12	**Taxable fiduciary income** *Subtract Line 11 from Line 5.* Fill in if loss ◯	12 $ .00

Name

FEIN

1 7 0 4 1 0 1 2 0 0 0 0

Tax and payments

13 *Tax on fiduciary income*	13	$ .00
14 Credit for taxes paid to other states *Credit may not exceed amount on Line 13. See instructions, page 7. Attach copy of state return.*	14	$ .00
15 Net tax on fiduciary income *Line 13 minus Line 14.*	15	$ .00
16a Income tax withheld	16a	$ .00
16b 2017 estimated fiduciary income tax payments	16b	$ .00
17 Payments made with extension of time to file *from FR-127F calculation, Line 3*	17	$ .00
18 If this is an amended 2017 return, payments made with original 2017 D-41.	18	$ .00
19 Total payments *Add Lines 16a–18.*	19	$ .00

If Line 19 is more than Line 15 subtract Line 15 from Line 19.

20 Amount of overpayment $ .00

21 Amount, if any, to be applied to 2018 estimated tax $ .00

22 Refund *Subtract Line 21 from Line 20* $ .00

If Line 19 is less than Line 15 subtract Line 19 from Line 15.

23 Amount owed $ .00

Payment
Attach check or money order (US dollars) to the D-41P voucher only; make it payable to: DC Treasurer. Write the estate or trust's FEIN and "2017 D-41" on your payment.

Will this refund you requested go to an account outside the U.S.? ◯ Yes ◯ No *See instructions*

Refund Options:

Mark one refund choice: ◯ Direct deposit ◯ Paper check

Direct Deposit. *To have your refund deposited to your* ◯ ***checking OR*** ◯ ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

Third party designee *To authorize another person to discuss this return with OTR, fill in here* ◯ *and enter the name and phone number of that person. See instructions.*

Designee's name Phone number

Signature

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

Signature of fiduciary or officer representing the fiduciary

Date

Signature of paid preparer

Preparer's Tax Identification Number (PTIN)

Preparer's address (number and street)

City

State

Zip Code

Send your signed and completed **original** *return to:*
Office of Tax and Revenue
PO Box 96153
Washington DC 20090-6153

Government of the District of Columbia

2017 D-41 Fiduciary Income Tax Return

1 7 0 4 1 0 1 1 0 0 0 0

Print in CAPITAL letters using black ink.

OFFICIAL USE ONLY
Vendor ID#0000

Information

Fill in: ◯ *if* **amended return** *See instructions* Fill in: ◯ if this is your final return

Tax period ending (MMYY)

Fill in type of entity: ◯ **Estate** ◯ **Simple trust** ◯ **Complex trust**

Fill in type of trust: ◯ **Testamentary** (created by a will) ◯ **Inter vivos** (living)

Estate or trust's federal employer ID number

Daytime telephone number

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City State Zip Code +4

Complete if entity is a trust (MMDDYYYY)
Date created

Complete if entity is an estate (MMDDYYYY)
Date of deceased's death

If trust ended in 2017, enter date (MMDD)

If estate ended in 2017, enter date (MMDD)

Name of grantor

Has a DC D-76 or D-76EZ estate tax return been filed? Yes ◯ No ◯

Address of grantor (number, street and suite/apartment number if applicable)

If no, will one be filed? Yes ◯ No ◯

City State Zip Code

Income

Round cents to nearest dollar. If amount is zero, leave line blank; if minus, enter amount and fill oval.

1	**Federal total income** *from federal Form 1041.* Fill in if loss ◯	1 $ .00
2	**Additions to federal total income** *from Calculation A, Line f, page 6 of instructions.*	2 $ .00
3	*Add Lines 1 and 2.* Fill in if loss ◯	3 $ .00
4	**Subtractions from federal total income** *from Calculation B, Line d, page 6 of instructions.*	4 $ .00
5	**Total DC fiduciary income** *Subtract Line 4 from Line 3. If zero or a loss, stop here; do not fill in rest of form.* Fill in if loss ◯	5 $ .00

Deductions and exemptions

6	**Interest** *from federal Form 1041.*	6 $ .00
7	**Taxes** *Subtract the state, local and DC franchise tax entered on federal Form 1041.*	7 $ .00
8	**Deduction for distributions to beneficiaries** *from federal Form 1041.*	8 $ .00
9	**Other deductions** *Enter total of Lines 12, 13, 14, 15a, 15b, 15c and 19 from federal Form 1041.*	9 $ .00
10	**Exemption** *Enter $1,775 for estates and $100 for trusts. If the estate ended during 2017, prorate the exemption. See page 7 for instructions.*	10 $ .00
11	**Total deductions and exemptions** *Add Lines 6–10.*	11 $ .00
12	**Taxable fiduciary income** *Subtract Line 11 from Line 5.* Fill in if loss ◯	12 $ .00

Name

FEIN

1 7 0 4 1 0 1 2 0 0 0 0

Tax and payments

13 *Tax on fiduciary income*	13	$ .00
14 Credit for taxes paid to other states *Credit may not exceed amount on Line 13. See instructions, page 7. Attach copy of state return.*	14	$ .00
15 Net tax on fiduciary income *Line 13 minus Line 14.*	15	$ .00
16a Income tax withheld	16a	$ .00
16b 2017 estimated fiduciary income tax payments	16b	$ .00
17 Payments made with extension of time to file *from FR-127F calculation, Line 3*	17	$ .00
18 If this is an amended 2017 return, payments made with original 2017 D-41.	18	$ .00
19 Total payments *Add Lines 16a–18.*	19	$ .00

If Line 19 is more than Line 15 subtract Line 15 from Line 19.

20 Amount of overpayment $ .00

21 Amount, if any, to be applied to 2018 estimated tax $ .00

22 Refund *Subtract Line 21 from Line 20* $ .00

If Line 19 is less than Line 15 subtract Line 19 from Line 15.

23 Amount owed $ .00

Payment
Attach check or money order (US dollars) to the D-41P voucher only; make it payable to: DC Treasurer. Write the estate or trust's FEIN and "2017 D-41" on your payment.

Will this refund you requested go to an account outside the U.S.? ◯ Yes ◯ No *See instructions*

Refund Options:

Mark one refund choice: ◯ Direct deposit ◯ Paper check

Direct Deposit. *To have your refund deposited to your* ◯ ***checking OR*** ◯ ***savings*** *account, fill in oval and enter bank routing and account numbers. See instructions.*

Routing Number Account Number

Third party designee *To authorize another person to discuss this return with OTR, fill in here* ◯ *and enter the name and phone number of that person. See instructions.*

Designee's name Phone number

Signature

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

Signature of fiduciary or officer representing the fiduciary

Date

Signature of paid preparer

Preparer's Tax Identification Number (PTIN)

Preparer's address (number and street)

City

State

Zip Code

Send your signed and completed **original** *return to:*
Office of Tax and Revenue
PO Box 96153
Washington DC 20090-6153

D-41P Payment Voucher

See instructions on back.

Detach at perforation and mail the voucher, with check or money order (US dollars) payable to DC Treasurer: Office of Tax and Revenue, PO Box 96153, Washington, DC 20090-6153.

Government of the District of Columbia

2017 D-41P Payment Voucher for Fiduciary Income Tax

1 7 0 4 1 P 1 1 0 0 0 0

KEEP FOR YOUR RECORDS

Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only) $. 00

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust's federal employer ID number

Tax period ending (MMYY)

To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City

State

Zip Code +4

Revised 05/17

2017 D-41P P1
Payment Voucher for Fiduciary Income Tax

Government of the District of Columbia

2017 D-41P Payment Voucher for Fiduciary Income Tax

1 7 0 4 1 P 1 1 0 0 0 0

STAPLE CHECK OR MONEY ORDER HERE

Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only) $. 00

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust's federal employer ID number

Tax period ending (MMYY)

To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City

State

Zip Code +4

Revised 05/17

2017 D-41P P1
Payment Voucher for Fiduciary Income Tax

Instructions for D-41P - please print clearly

Use the D-41 Payment Voucher to make any payment due on your D-41 return.

- Do not use this voucher to make estimated tax payments;
- Enter your payment amount;
- Enter your estate or trust FEIN;
- Enter name(s) and address(es) exactly as they are on your D-41 return;
- Make your check or money order (US dollars) payable to: DC Treasurer;
- Write the estate or trust FEIN, tax period and D-41 on your payment;
- Staple the payment to the D-41P Payment Voucher – do not attach your payment to your return;
- Mail the D-41P with payment attached and D-41 return to the Office of Tax and Revenue, PO Box 96153, Washington, DC 20090-6153.

FR-127F – Extension of Time to File a Fiduciary Income Tax Return

Important: Leave lines blank that do not apply. Fill this out to determine the amount due.

Round cents to nearest dollar.
If amount is zero, leave line blank.

1	Total estimated income tax liability for 2017	1 $ .00
2	2017 estimated tax payments.	2 $ .00
3	Amount due with this request. *If Line 1 is more than Line 2, subtract Line 2 from Line 1. Enter the amount here and on the voucher below.*	3 $ .00

You must send payment in full with this voucher or your request will be denied. Make your check or money order (US dollars) payable to the DC Treasurer and attach it to the FR-127F voucher. Write the Estate FEIN and "2017 FR-127F" on your payment. You may not pay by credit card. Mail the bottom portion of this form with any payment by the original due date (not the filing extension date) of the D-41 return.

Detach at perforation, mail voucher and any payment due to the Office of Tax and Revenue, PO Box 96161, Washington DC 20090-6161.

Government of the District of Columbia **2017** FR-127F Extension of Time to File a Fiduciary Income Tax Return

1 7 1 2 7 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

KEEP FOR YOUR RECORDS

Amount of payment (dollars only) $ 00

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust's federal employer ID number

Tax period ending (MMYY)

To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City

State

Zip Code + 4

Revised 05/17

2017 FR-127F P1
Extension of Time to File Fiduciary Income Tax Return

Government of the District of Columbia **2017** FR-127F Extension of Time to File a Fiduciary Income Tax Return

1 7 1 2 7 0 3 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Amount of payment (dollars only) $ 00

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust's federal employer ID number

Tax period ending (MMYY)

To avoid penalties and interest, your payment must be postmarked no later than the due date of your return.

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City

State

Zip Code + 4

Revised 05/17

2017 FR-127F P1
Extension of Time to File Fiduciary Income Tax Return

Instructions for Form FR-127F

Why file the FR-127F?

You should file this form if you cannot file the fiduciary income tax return by the due date. By filing this form, you can receive a 6-month extension of time to file. A filing extension is not an extension of the due date for paying any tax you may owe. Before filing for an extension, you should estimate the taxes you owe and pay that amount with the FR-127F by the due date of the D-41 return.

Additional extension for DC residents living or traveling outside the United States.

In addition to the 6-month extension, you may receive an additional 6-month extension. You must file for the first 6-month extension by the due date before applying for the additional extension of time to file. You must use Form FR-127F to request an extension of time to file a DC fiduciary return.

When is the Form FR-127F due?

- Calendar year filers: you must submit your request along with payment in full of any tax due by April 17, 2018.
- Fiscal year filers: you must submit your request along with payment in full of any tax due by the 15th day of the fourth month after the end of your fiscal year.

If you have an extension, when is your fiduciary income tax return due?

You may file your tax return any time before the extension expires.

Extension of time to file the D-41

- October 15, 2018 for calendar year filers; or
- Six (6) months after the due date for fiscal year filers.

D-41ES Estimated Payment for Fiduciary Income Tax

Instructions:

- Use the D-41ES Estimated Payment Return to make any estimated tax payments for your D-41 return.
- Enter your payment amount.
- Enter your estate or trust FEIN.
- Enter name(s) and address exactly as they are on your return.
- Make your check or money order (US dollars) payable to the DC Treasurer.
- Write the estate or trust FEIN, tax period and D-41 on your payment (check or money order).
- Mail the D-41ES with payment to the Office of Tax and Revenue, PO Box 96150, Washington, DC 20090-6150.

Government of the District of Columbia

2018 D-41ES Estimated Payment for Fiduciary Income Tax

1 8 0 4 1 0 7 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Quarterly payment (dollars only) $ .00

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust's federal employer ID number

Tax period ending (MMYY)

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City

State

Zip Code + 4

Voucher number: 1

Due date:

Rev. 05/17

2018 D-41ES
Estimated Payment for Fiduciary Income Tax

Government of the District of Columbia

2018 D-41ES Estimated Payment for Fiduciary Income Tax

1 8 0 4 1 0 7 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Quarterly payment (dollars only) $ .00

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust's federal employer ID number

Tax period ending (MMYY)

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City

State

Zip Code + 4

Voucher number: 2

Due date:

Rev. 05/17

2018 D-41ES
Estimated Payment for Fiduciary Income Tax

D-41ES Estimated Payment for Fiduciary Income Tax

Instructions:

- Use the D-41ES Estimated Payment Return to make any estimated tax payments for your D-41 return.
- Enter your payment amount.
- Enter your estate or trust FEIN.
- Enter name(s) and address exactly as they are on your return.
- Make your check or money order (US dollars) payable to the DC Treasurer.
- Write the estate or trust FEIN, tax period and D-41 on your payment (check or money order).
- Mail the D-41ES with payment to the Office of Tax and Revenue, PO Box 96150, Washington, DC 20090-6150.

Government of the District of Columbia

2018 D-41ES Estimated Payment for Fiduciary Income Tax

1 8 0 4 1 0 7 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Quarterly payment (dollars only) $ .00

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust's federal employer ID number

Tax period ending (MMYY)

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City

State

Zip Code + 4

Voucher number: 3

Due date:

Rev. 05/17

2018 D-41ES
Estimated Payment for Fiduciary Income Tax

Government of the District of Columbia

2018 D-41ES Estimated Payment for Fiduciary Income Tax

1 8 0 4 1 0 7 1 0 0 0 0

Important: Print in CAPITAL letters using black ink.

Quarterly payment (dollars only) $ .00

OFFICIAL USE ONLY
Vendor ID#0000

Estate or trust's federal employer ID number

Tax period ending (MMYY)

Estate or trust name

Fiduciary's name and title

Fiduciary's address (number, street and suite/apartment number if applicable)

City

State

Zip Code + 4

Voucher number: 4

Due date:

Rev. 05/17

2018 D-41ES
Estimated Payment for Fiduciary Income Tax

Government of the District of Columbia
Office of the Chief Financial Officer
Office of Tax and Revenue

Key Website Resources

DC Official Code
www.lexisnexis.com/hottopics/dccode/

DC Regulations
www.dcregs.dc.gov/

US Department of State Tax Exemption Cards
www.state.gov/ofm/tax/

DC Tax Forms/Publications
MyTax.DC.gov

Mailing Address for Returns
MyTax.DC.gov

Electronic Funds Transfer (EFT) Guide
MyTax.DC.gov

NACHA Guidelines
www.nacha.org/

Social Security Administration
www.ssa.gov/

Internal Revenue Service
www.irs.gov

Need assistance?

File or pay online: MyTax.DC.gov.

Get tax forms Download forms at MyTax.DC.gov. Request forms by mail: 202-442-6546

Pick up forms:

Office of Tax and Revenue
1101 4th St SW 2nd Floor
8:15 am–5:30 pm

Ask tax questions; get tax forms preparation help free
Visit our Walk-In Center, 1101 4th St SW 2nd Floor; or
Contact our Customer Service Administration: 202-727-4TAX(4829)

Regular hours
8:15 am–5:30 pm
Monday–Friday

Do you need help with this form?

Visit our Walk-In Center, at 1101 4th St SW 2nd Floor.

Are you unable to hear or speak?

Call the DC Relay Service, 202-727-3363.

[Spanish] Si necesita ayuda en Español, por favor llame al **(202) 727-4829** para proporcionarle un intérprete **de manera gratuita**.

[Vietnamese] Nếu quý vị cần giúp đỡ về tiếng Việt, xin gọi **(202) 727-4829** để chúng tôi thu xếp có thông dịch viên đến giúp quý vị **miễn phí**.

[French] Si vous avez besoin d'aide en Français appelez-le **(202) 727-4829** et l'assistance d'un interprète vous sera **fournie gratuitement**.

[Amharic] በአማርኛ አርዳታ ከፈለጉ በ **(202) 727-4829** ይደውሉ። የ**ነፃ** አስተርጓሚ ይመደብልዎታል።

[Korean] 한국어로 언어 지원이 필요하신 경우 **(202) 727-4829** 로 연락을 주시면 **무료로** 통역이 제공됩니다.

[Chinese] 如果您需要用(中文)接受幫助，請電洽 **(202) 727-4829** 將**免費**向您提供口譯員服務。

Government of the District of Columbia

2017 FR-329 Consumer Use Tax on Purchases and Rentals

1 7 3 2 9 0 1 1 0 0 0 0

Leave lines blank that do not apply. File this form separately from your D-40 return.

OFFICIAL USE ONLY
Vendor ID# 0000

Personal information

Your first name | M.I. | Last name

Your social security number | Your daytime phone number

Home address (number, street and suite/apartment number if applicable)

City | State | Zip Code + 4

Sales and use tax calculation

Round cents to the nearest dollar.
If the amount is zero, leave the line blank.

	Amount purchased	Rate	Tax
1 Merchandise, services and rentals Include purchases of clothing, jewelry, furniture, and electronic equipment and rentals of furniture and electronic equipment. See other side for an expanded list.	$ .00	X .0575 =	1 $ .00
2 Alcoholic beverages	$ .00	X .10 =	2 $ .00
3 Purchases of catered food or drink or rentals of non-commercial vehicles	$ .00	X .10 =	3 $ .00
4 Reserved	$ .00	X .__ =	4 $ .00
5 Total tax due Add Lines 1, 2, 3 and 4.			5 $ .00

Attach a check or money order (US dollars) payable to: DC Treasurer. Write your social security number and "2017 FR-329" on your payment.

Signature

Under penalties of law, I declare that I have examined this return and, to the best of my knowledge, it is correct. Declaration of paid preparer is based on the information available to the preparer.

Your signature | Date | Preparer's signature | Date

Preparer's Tax Identification Number (PTIN) | Preparer's phone number

Do not mail this form with your individual income tax return. Please use a separate envelope.

Complete and sign this form: Mail it by April 17, 2018 to:
Office of Tax and Revenue
1101 4th Street, SW FL4
Washington, DC 20024

Government of the District of Columbia

Residential Form
Alternative Fuel Vehicle Conversion and Infrastructure Credits

Please complete this form and return with the form D-40 if claiming the credit.

A. Personal information

First name | M.I. | Last name | Taxpayer Identification Number (TIN)

Telephone number | Email

B. Alternative fuel vehicle (AFV) charging or fuel storage dispensing station - Private residence

Equipment Manufacturer | Invoice Number

(**B1**) Equipment cost | (**B2**) Labor cost | (**B3**) Total cost (**B1**+**B2**) | (**B4**) Multiply **B3** by 0.50 | (**B5**) Credit amount (not to exceed $1,000 per station or **B4**)

Private residence address | Suite/Apt/Bldg

City | State | Zip code + 4

C. Alternative fuel vehicle (AFV) charging or fuel storage dispensing station - Public use

Equipment Manufacturer | Invoice Number

(**C1**) Equipment cost | (**C2**) Labor cost | (**C3**) Total cost (**C1**+**C2**) | (**C4**) Multiply **C3** by 0.50 | (**C5**) Credit amount (not to exceed $10,000 per station or **C4**)

Installation address (no PO Boxes) | Suite/Apt/Bldg

City | State | Zip code +4

Access | Hours of operation | Accepted payment methods

D. Alternative fuel vehicle (AFV) - Conversion

AFV Manufacturer | AFV Model

(**D1**) Equipment cost | (**D2**) Labor cost | (**D3**) Total cost (**D1**+**D2**) | (**D4**) Multiply **D3** by 0.50 | (**D5**) Credit amount (not to exceed $19,000 per vehicle or **D4**)

Retain your original documents. Attach photocopies of the following document(s) to this form. Failure to do so will result in any credit claim denials. The credit claimed in any one tax year cannot exceed the income tax liability.

1. A paid invoice, receipt or equivalent proof of payment for modifying the existing petroleum derived gasoline or diesel fuel vehicle
2. A paid invoice, receipt or equivalent proof of payment for purchases and installation of qualified alternative fuel storage and dispensing or charging equipment
3. An electrical permit

Signature I solemnly affirm under penalties of law, that to the best of my knowledge, the information that is the subject of this form is in accordance with all applicable laws, regulations and permitting requirements and is operational, that there are no false statements on this form or other materials submitted to the District of Columbia (DC), Office of Tax and Revenue, and that no false statements have been made in order to influence any action by DC on this form.

Print name | Date signed

Signature _____

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
P.O. BOX 556
WASHINGTON, DC 20044-0556
FAX # (202) 442-6883 www.cfo.dc.gov

APPLICATION FOR EXEMPTION, FR-164

(Check Appropriate Boxes)

- ❑ INCOME AND FRANCHISE TAX
- ❑ SALES AND USE TAX (SEMIPUBLIC INSTITUTION ONLY)
- ❑ PERSONAL PROPERTY TAX (SEMIPUBLIC INSTITUTION ONLY)

1. Full name of organization

FEIN# ☐☐ - ☐☐☐☐☐☐☐

2. Complete address (number, city/town and Postal Zip Code of the organization: P.O. Box is not acceptable.) including Website

3. Federal Exemption Status:

❑ IRS Determination Letter effective date_____ Internal Revenue Code Section_____

❑ Application filed (if not recognized) Date _____ Internal Revenue Code Section_____

4. Form of Organization:

❑ Corporation Date of incorporation_____State_____

❑ Other-Describe_____

5. Purpose of Organization:

❑ Religious ❑ Library ❑ Other: Explain: _____
❑ Charitable ❑ Educational
❑ Scientific ❑ Hospital

6. Principal Sources of Income:

❑ Donations ❑ Assessments ❑ Interest ❑ Other: Explain_____
❑ Grants ❑ Initiation Fees ❑ Dividends
❑ Dues ❑ Rents ❑ Business Operations

7. End of Annual Accounting Period:_____

8. Date activities began in the District:_____

9a. Physical Location(s) of Personal Property in the District:

9b. Type of Personal Property Owned by Organization: (Also list total cost of property owned and located in the District)

Person Authorized to Discuss Application for Exemption:

Name:_____ Title:_____ Telephone:_____

Address:_____FAX:_____Email:_____

SIGNATURE AND VERIFICATION

Under the penalties provided by law, I declare that I have examined this application, including accompanying statements, and to the best of my knowledge and belief it is true, correct and complete.

Signature of Officer	Title	Date

PLEASE COMPLETE REVERSE SIDE

10a. Does the organization control or is it controlled by any other organization?	Yes	No	If "Yes", attach an explanation.
b. Is the organization the outgrowth of (or successor to) another organization, or does it have a special relationship with another organization by reason of interlocking directorates or other factors?	Yes	No	If "Yes", attach an explanation.
c. Other than a statutory office, do you maintain regular places of business outside the District?	Yes	No	If "Yes", attach a statement indicating the locations.
d. Does the organization report any unrelated business income on Form 990T to the IRS?	Yes	No	If "Yes", attach an explanation of the nature of the organization's unrelated business activities or provide a copy of the latest filed Form 990T.
e. Does the organization file a Form 1120POL U.S. Income Tax Return for Certain Political Organizations with the IRS?	Yes	No	If "Yes", attach an explanation of the nature of the organization's political activities and provide a copy of the latest filed Form 1120POL.
f. Did the organization establish a political action committee described in section 527(f)(3) of the Internal Revenue Code?	Yes	No	If "Yes", attach an explanation of the nature of the organization's political activities and provide a copy of the latest filed Form 1120POL.
g. Does the organization sell any tangible personal property or provide personal services to persons or organizations located within the District?	Yes	No	If "Yes", attach an explanation of the nature of the organization's activities.
h. Did the organization purchase any tangible personal property outside the District for use in the District?	Yes	No	If "Yes", did the organization file an appropriate sales & use tax return with the District? If no please attach an explanation.

General Information

This application is for use by organizations who wish to apply for an exemption from the District of Columbia Income and Franchise Tax, Sales and Use Tax and Personal Property Tax. All questions on the application must be answered completely. Mail the completed application, with the various documents requested in the specific instructions, to the Office of Tax and Revenue, P.O. Box 556, Washington, DC 20044-0556, Attn: Exempt Organizations.
If you have questions, please call (202) 442-6586 between the hours of 7:30 a.m. and 5:30 p.m. Tuesday through Thursday.

Applicants for Income and Franchise Tax Exemption under Sec. 47-1802.1 of the DC Code:

Most organizations recognized by the Internal Revenue Service will qualify for exemption under the District of Columbia Income and Franchise Tax Act. The effective date for all income and franchise tax exemptions will be the effective date of the IRS Determination Letter.

Applicants for Sales and Use Tax Exemption under Sec. 47-2005 of the DC Code:

Under the District of Columbia Sales and Use Tax Act sales made to any organization which qualifies as a "semipublic institution" are exempt from the tax. A "semipublic" institution is defined under Sec. 47-2001(r) of the Act as "any corporation, and any community chest, fund, or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inures to the benefit of any private shareholder or individual." This exemption is limited to those organizations, which have been recognized as tax exempt under Section 501(c)(3) of the Internal Revenue Code of 1986 (or comparable sections under prior codes).

SEMIPUBLIC INSTITUTIONS ARE RECOGNIZED AS DC SALES TAX EXEMPT IF PHYSICALLY LOCATED IN THE DISTRICT.

The exemption applies only to those transactions, which occur on or after the date of the issuance of a Certificate of Exemption by the Office of Tax and Revenue.

Personal Property Tax Exemption under Sec. 47-1508 of the DC Code:

Organizations requesting an exemption from DC Personal Property Tax must own the personal property for which the request is being made, and qualify under Title 47, Section 1508 of the DC Code. Organizations that may qualify for exemption are any corporation, and community chest, fund or foundation, organized exclusively for religious, scientific, charitable, or educational purposes, including hospitals, no part of the net earnings of which inure to the benefit of any private shareholder or individual. The effective date for personal property tax exemptions will be the July 1 following the date of the initial application request.

Specific Instructions

FILE THE FOLLOWING DOCUMENTS WITH THIS APPLICATION: (If not currently available, state when they will be furnished).

a. A copy of the latest determination or ruling letter you have received from the Internal Revenue Service, which approves your organization's exemption from Federal income tax.

b. If incorporated in DC , a copy of your Certificate of Incorporation issued by the DC Department of Consumer and Regulatory Affairs, Corporate Division, or if not incorporated, a copy of your constitution, articles of association, declaration of trust, or other documents whereby you were created setting forth your aims and purposes, a copy of all amendments thereto, and any changes presently proposed.

c. If not incorporated in DC a photocopy of a Certificate of Authority or Certificate of Registration issued by the DC Department of Regulatory Affairs, Corporate Division, must be submitted to the Office of Tax and Revenue with the Application for Exemption.

d. If your organization has ever been recognized as tax exempt by the District, based on a previous application, please provide a copy of your DC letter of exemption or certificate of exemption.

e. A copy of a lease, District of Columbia Occupancy Permit issued to organization or other documentation should accompany a request by a semi-public institution (501(c)(3) organization) for sales tax exemption to satisfy the physically located requirement.

f. An organization should file Form FR-500 Combined Business Tax Registration Application with Form FR-164 Application for Exemption if not previously registered with the Office of Tax and Revenue.

GOVERNMENT OF THE DISTRICT OF COLUMBIA
Office of the Chief Financial Officer
Office of Tax and Revenue

OTR TAX NOTICE 2011-7

November 17, 2011

GUIDANCE ON APPLICATION FOR EXEMPTION FROM DISTRICT OF COLUMBIA FRANCHISE, SALES AND USE, AND PERSONAL PROPERTY TAXES

Nonprofit organizations intending to conduct activities in the District of Columbia that may subject them to liability for franchise, sales and use, or personal property taxes are advised to submit an application for exemption from these taxes no later than the time that those activities commence.[1]

An Application Is Required to Obtain an Exemption

Under District law, a determination of exempt status by the Internal Revenue Service ("IRS") does not by itself confer exemption from these taxes. Applicable exemptions from District of Columbia taxes must be secured from the Office of Tax and Revenue ("OTR"). The statutes governing each of these taxes provide that an organization cannot claim the available exemptions from these taxes unless the organization first obtains a letter (in the case of the franchise and personal property taxes) or a certificate (in the case of the sales and use taxes) from OTR stating that it is entitled to an exemption. D.C. Code secs. 47-1508 (personal property tax); 47-1802.01 (franchise taxes); 47-2005(3) (sales and use taxes). It should be noted that the tax exemptions conferred by these statutes generally apply only with respect to activities in furtherance of an organization's exempt purposes, and no exemption is provided with respect to business activities that are not related to an organization's exempt purposes. Such unrelated business activities remain subject to tax.

Application Procedures

In order to apply for exemption from these taxes, an organization must submit Form FR-164 to OTR. Filing instructions are provided with the form, which is available through OTR's Taxpayer Service Center. If an application is hand-delivered to an OTR unit authorized to receive the filing, it is considered filed on the date shown by the OTR date

[1] This notice does not address the process of securing exemption from real property or other District taxes.

stamp placed on the filing. If a properly addressed application is delivered to OTR by mail or private delivery service, it is considered filed on the postmark date shown on the envelope or wrapper. If a properly addressed application is received by OTR via facsimile, it is considered filed on the date that the facsimile is received by OTR.

Effective Date of Exemption

For franchise tax purposes, the exemption, if granted, is effective on the effective date of the exemption determination letter issued for the organization by the Internal Revenue Service.

The sales and use tax exemption, if granted, becomes effective when the exemption certificate is issued.

The personal property tax exemption, if granted, becomes effective on the July 1 following the date of the filing of Form FR-164.

Procedure for Organizations That Do Not Promptly File an Application

OTR encourages any organization that has commenced activities in the District, or that has become liable for franchise, sales and use, or personal property tax prior to filing an application for exemption, to promptly file Form FR-164 so as to help forestall the accumulation of additional tax liability. OTR has instituted a Voluntary Disclosure Program under which noncompliant taxpayers are permitted to pay certain tax liabilities and interest without imposition of civil penalties or fees. An organization that has delayed filing an application for exemption, but that has not been contacted by OTR or its representatives, should consider entering this program to clear outstanding liabilities.

DC CODE § 47-1508
DISTRICT OF COLUMBIA OFFICIAL CODE 2001 EDITION
DIVISION VIII. GENERAL LAWS.
TITLE 47. TAXATION, LICENSING, PERMITS, ASSESSMENTS, AND FEES.
CHAPTER 20. GROSS SALES TAX.

Current through October 2, 2001

§ 47-2005. Exemptions.

Gross receipts from the following sales shall be exempt from the tax imposed by this chapter:
(1) Sales to the United States or the District or any instrumentality thereof except sales to national banks and federal savings and loan associations;
(2) Sales to a state or any of its political subdivisions if such state grants a similar exemption to the District. As used in this paragraph, the term "state" means the several states, territories, and possessions of the United States;
(3) Sales to semipublic institutions; provided, however, that such sales shall not be exempt unless:
(A) Such institution shall have first obtained a certificate from the Mayor stating that such institution is entitled to such exemption;
(B) The vendor keeps a record of the sale, the name of the purchaser, the date of each separate sale, and the number of such certificate;
(C) Such institution is located within the District; and
(D) The property or services purchased are for use or consumption, or both, in maintaining, operating, and conducting the institution for the purpose for which it was organized or for honoring the institution or its members;

DISTRICT OF COLUMBIA MUNICIPAL REGULATIONS

417.12. The location requirement of § 128(c) of the Act is not satisfied by a mere statutory office of a registered agent, but refers to a physical location where the activities of the organization are regularly carried on.

Government of the District of Columbia

D-2848 Power of Attorney and Declaration of Representation

OFFICIAL USE ONLY

Personal Information

Your first name, M.I., Last name for individual or Business name for business

Spouse first name, M.I., Last name for individual

Your SSN or EIN for business

Spouse's SSN

Your daytime phone number

Home address (number and street) or business address

Apartment number

City

State

Zip code

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

Representative(s) This Power of Attorney will not be valid unless the Representative(s) complete the **Declaration of Representative**, sign and date this form on page 2.

Name and address

EIN/SSN
PTIN
Telephone Number
Fax No.
E-mail Address

Name and address

EIN/SSN
PTIN
Telephone Number
Fax No.
E-mail Address

Name and address

EIN/SSN
PTIN
Telephone Number
Fax No.
E-mail Address

Name and address

EIN/SSN
PTIN
Telephone Number
Fax No.
E-mail Address

Tax Matters

Type of Tax (Income, Sales, etc)	Type Form	Years or Periods

Acts authorized

The representatives are authorized to represent the taxpayer(s) before the Office of Tax and Revenue for the tax matters listed above, to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform (for example, the authority to sign any agreements, consents, or other documents). This authority does not include the power to receive or cash refund checks. If you wish to grant this authority to your authorized representative, please state this below. List specific additions or deletions to the acts otherwise authorized by this power of attorney:

Taxpayer's SSN or FEIN	Taxpayer's Name

Retention/revocation of prior power(s) of attorney By filing this power of attorney form, you automatically revoke all earlier power(s) of attorney on file with the Office of Tax Revenue for the same tax matters and years or periods covered by this document.

If you do not want to revoke a prior power of attorney, check here: ☐

You must attach a copy of any Power of Attorney you want to remain in effect.

Signatures

Signature of taxpayer(s) If a tax matter concerns a joint return, **both** husband and wife must sign if joint representation is requested. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer. If other than the taxpayer, print the name here and sign below.

Your Signature	Date	Title *if other than individual*

Spouse's signature if filing jointly	Date	Telephone number *if other than the taxpayer*

If not signed and dated, this power of attorney will be returned

Declaration of Representative *Representative(s) must complete this section and sign below.*

Under penalties of perjury, I declare that:

- As the authorized representative of the taxpayer(s) identified for the tax matter(s) specified herein; I am one of the following:
  a. A member in good standing of the bar of the highest court of the jurisdiction shown below.
  b. A Certified Public Accountant duly qualified to practice in the jurisdiction shown below.
  c. An Enrolled Agent under the requirements of Treasury Department Circular # 230.
  d. A bona fide officer of the taxpayer's organization.
  e. A full-time employee of the taxpayer, trust, receivership, guardian or estate.
  f. A member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
  g. A general partner of a partnership.
  h. Student Attorney or CPA- receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an Low Income Taxpayer Clinic or Student Tax Clinic Program.
  i. Other

Designation- Insert above letter (a-i)	Licensing jurisdiction (state) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date

If you have any questions regarding the Power of Attorney, contact the Office of Tax and Revenue, Customer Service Administration, 1101 4th Street, SW, Washington, DC 20024; or call (202) 727-4TAX (4829).

Mail the original Power of Attorney to:

Office of Tax and Revenue, Customer Service Administration, PO Box 470, Washington, DC 20044-0470

If this declaration is not signed and dated, this power of attorney will be returned

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

REQUEST FOR CERTIFIED COPY

Date: _____

NOTE: Tax returns for 2011 and prior years are no longer available. However, if a return was filed for those years, you will receive a letter of acknowledgment.

☐ To Be Mailed ☐ For Pick-Up at Customer Service Center

INDIVIDUAL INCOME TAX RETURNS:

Tax Period (s):

_____

Name(s) as shown on Return (s)

(1) _____ (2)_____
Last First Middle Last First Middle

Social Security Number: (1) _____-_____-_____ (2) _____-_____-_____

Current Address: _____

Approximate date return was filed: _____

Signature: _____ Daytime Phone Number: ( ) _____

BUSINESS TAX:

☐ FRANCHISE TAX RETURN (☐ D20 or ☐ D30)
☐ SALES TAX RETURN (☐ monthly ☐ annual)
☐ WITHOLDING TAX RETURN – (☐monthly ☐ annual ☐ Reconciliation)
☐ PERSONAL PROPERTY
☐ OTHER, *Please specify* _____

Tax Period (s): _____ Name of Business: _____

D.C. Business Tax Number (EIN/SSN): _____ Approximate Date Filed: _____

Signature/Title: _____ Daytime Phone Number ( ) _____-_____

Mail to: Office of Tax and Revenue, Customer Service Administration, 1101 4th Street, SW, Washington, DC 20024

CS-001. Rev. 01/17

Official Use	Type of I.D. _____ Verified By: _____

Government of the District of Columbia
Office of Tax and Revenue
1101 4th St., SW, Floor 2
Washington, D.C. 20002
Tele. (202) 727-4TAX (4829)
FAX (202) 442-6550

(Mail or fax bottom portion)

TAX FORMS ORDER SHEET

D-4		Employee Withholding Allowance Certificate
D-4A		Certificate of Nonresidence in the District of Columbia
D-20		Corporation Franchise Tax Booklet Return and Instructions
D-20ES		Declaration of Estimated Tax for Corporations
FR-120		Extension of Time to File a DC Corporation Franchise Tax Return
D-30		Unincorporated Business Franchise Tax Booklet Return and Instructions
D-30ES		Declaration of Estimated Franchise Tax for Unincorporated Businesses
FR-130		Extension of Time to File a DC Unincorporated Business Franchise Return
D-40/D-40EZ		Individual Income Tax Booklet Return and Instructions
D-40 Flat		Individual Income Tax Return
D-40EZ Flat		Individual Income Tax Return
Schedule H Flat		Homeowner and Renter Property Tax Credit
Schedule I		Additions to and Subtractions from Federal Adjusted Gross Income
Schedule L		Lower Income Long-Term Homeowner Credit
Schedule N		DC Non-Custodial Parent EITC Claim
Schedule S		Supplemental Information and Dependents
Schedule U		Additional Miscellaneous Credits and Contributions
Schedule UB		Business Credits
D-40B		Nonresident Request for Refund
D-40ES		Declaration of Estimated Income Tax for Individuals
D-41		Fiduciary Income Tax Return
D-41ES		Estimated Payment for Fiduciary Income Tax
D-65		Partnership Return of Income
FR-165		Extension of Time to File a DC Partnership Return
D-2210		Underpayment of Estimated Income Tax by Individuals
D-2220		Underpayment of Estimated Franchise Tax by Businesses
D-2440		Disability Income Exclusion
D-2441		Child and Dependent Care Credit for Part-Year Residents
D-76		Estate Tax Return
FR-127		Extension of Time to File Individual Return
FR-127F		Extension of Time to File Fiduciary Return
FR-147		Statement of Person Claiming Refund Due a Deceased Taxpayer
FR-164		Application for Exemption
FR-230		Income Tax Withholding – Tables and Instructions
FR-329		Consumer Use Tax on Purchases and Rentals
FR-500B		Special Event Registration Application
FP-31		Personal Property Tax Return
FP-129A		Extension of Time to File D.C. Personal Property Tax Return or Report

DELIVER TO:

Name of Individual _____ Telephone (_____) _____

Name of Organization _____

Street Address _____ Room Number _____

City, State, Zip Code _____